CPMG / KA / BG-GPO/13/2003-2005



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ಸಂಪುಟ ೧೪೦ | ಬೆಂಗಳೂರು, ಗುರುವಾರ, ಮಾರ್ಚ್ ೧೦, ೨೦೦೫ (ಫಾಲ್ಗುಣ ೧೯, ಶಕ ವರ್ಷ ೧೯೨೬) | ಸಂಚಿಕೆ ೧೦

ಭಾಗ – ೪

ಕೇಂದ್ರದ ವಿಧೇಯಕಗಳು ಮತ್ತು ಅವುಗಳ ಮೇಲೆ ಪರಿಶೀಲನಾ ಸಮಿತಿಯ ವರದಿಗಳು, ಕೇಂದ್ರದ ಅಧಿನಿಯಮಗಳು ಮತ್ತು ಅಧ್ಯಾದೇಶಗಳು, ಕೇಂದ್ರ ಸರ್ಕಾರದವರು ಹೊರಡಿಸಿದ ಸಾಮಾನ್ಯ ಶಾಸನಬದ್ಧ ನಿಯಮಗಳು ಮತ್ತು ಶಾಸನಬದ್ಧ ಆದೇಶಗಳು ಮತ್ತು ರಾಷ್ಟ್ರಪತಿಯವರಿಂದ ರಚಿತವಾಗಿ ರಾಜ್ಯ ಸರ್ಕಾರದವರಿಂದ ಪುನಃ ಪ್ರಕಟವಾದ ಆದೇಶಗಳು.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 49 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 8ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O.1336(E) [Notification.No.F.No.2/6/96:M] ದಿನಾಂಕ: 8.12.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF CULTURE

(Archacological Survey of India)

NOTIFICATION

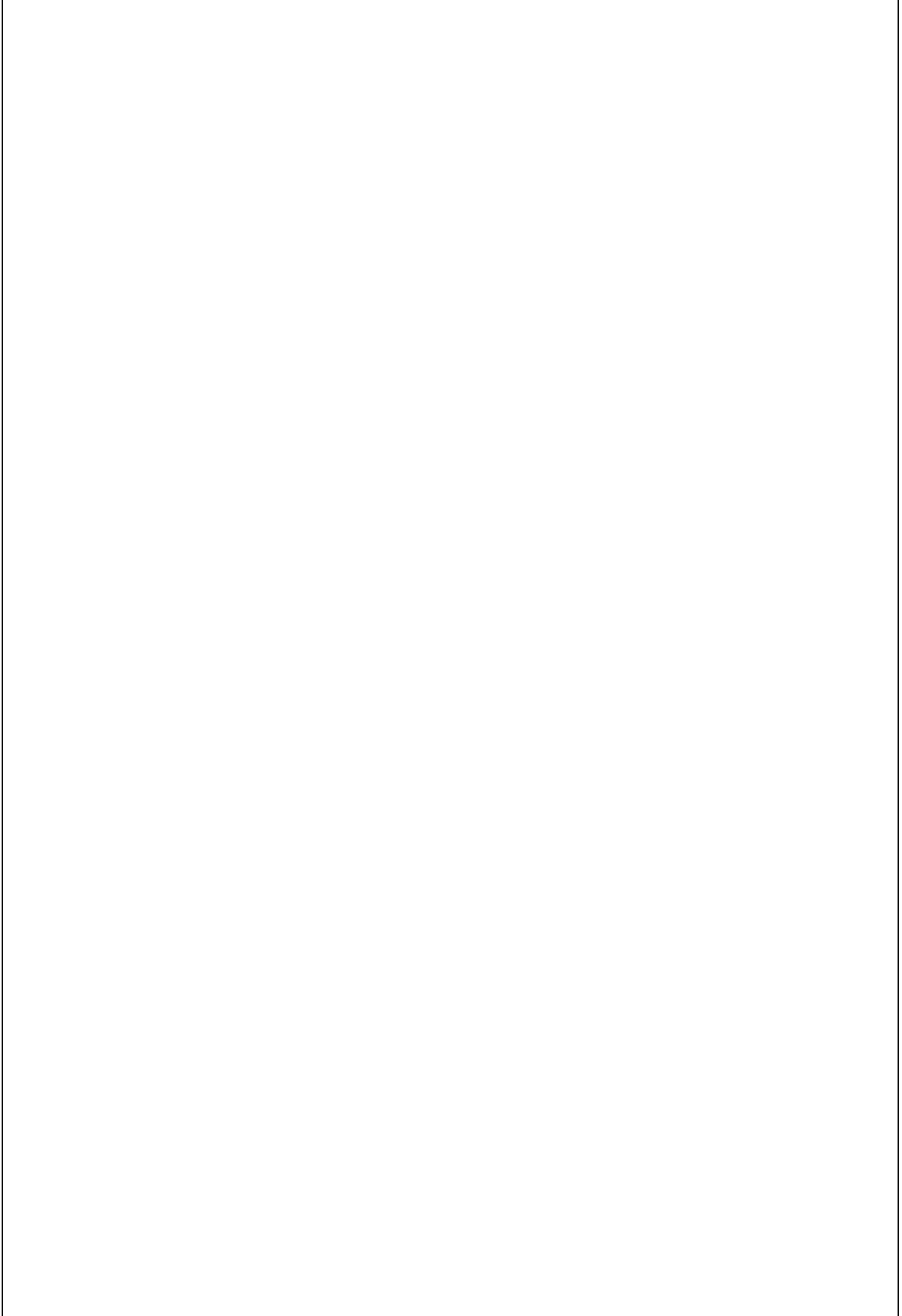
New Delhi, the 8th December, 2004

S.O.1336(E).- Whereas by the notification of the Government of India in the Department of Culture (Archacological Survey of India) number S.O.1339(E) dated 24th November, 2003 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii), dated the 24th November, 2003, the Central Government gave two months notice of its intention to declare the ancient monument specified in the Schedule to the said notification to be of national importance and a copy of the notification was affixed in a conspicious place near the said ancient monument;

And whereas the said Gazette was made available to the public on 29th April 2004;

And whereas no objections from the public have been received by the Central Government;

Now, therefore in exercise of the powers conferred by Sub-section (3) of Section 4 of the Ancient Monuments and Archaeological Sistes and Remains Act, 1958 (24 of 1958), the Central Government hereby declares the ancient monument specified in the Schedule annexed hereto, to be of national importance.



SCHEDULE

Sl. No.	State	District	Taluk	Locality	Name of the monu-ment/site	Revenue Plot Nos. to be included under protection	Area	Boundaries	Owner-ship	Re-ma-rks
1	Karna-taka	Bellary	Kudligi	Kumati	Anthropo-morphic figures.	Part of Survey number 3 K.M. Tipperudraiah	510 sq. mtrs.	North: Survey No.3 East: Survey No.3 Sourth: Tank West: Survey No.3	Shri K.M. Tipperudraiah Shri K.M. Tipperudraiah Shri K.M. Tipperudraiah	

[F.No.2/6/96:M]

C. BABU RAJEEV, Director General and Addl. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-51

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 36 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 28ನೇ ಜನವರಿ 2005

2004ನೇ ಸಾಲಿನ ನವೆಂಬರ್ 19ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(i) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R.757(E) (Notification No.F.No.1/23/EM/2000-Vol.II) ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE
(Department of Economic Affairs)
(RESERVE BANK OF INDIA)
(Foreign Exchange Department)
(CENTRAL OFFICE)
NOTIFICATION Mumbai, the 7th July 2004
No. FEMA 120/RB-2004

G.S.R. 757(E).- In exercise of the powers conferred by clause (a) of sub-section (3) of Section 6 and Section 47 of the Foreign Exchange Management Act, 1999 (42 of 1999) and in supersession of Notification No. FEMA 19/RB 2000 dated 3rd May, 2000, as amended from time to time the Reserve Bank of India makes the following regulations relating to transfer or issue of any foreign security by a person resident in India, namely:-

1. **Short title and commencement:**

i) These Regulations may be called the Foreign Exchange Management (Transfer or Issue of Any Foreign Security) (Amendment) Regulations, 2004.

ii) They shall come in force from the date of their publication in the Official Gazette.

2. **Definitions:**

In these Regulations, unless the context otherwise requires:

a) "Act" meants Foreign Exchange Management Act, 1999, (42 of 1999);

b) "authorised dealer" means a person authorised as an authorised dealer under sub-section (1) of section 10 of the Act;

c) "American Depository Receipt (ADR) means a security issued by a bank or a depository in United States of America (USA) against underlying rupee shares of a company incorporated in India;

d) "Core Activity" means an activity carried on by an Indian entity turnover wherefrom constitutes not less than 50% of its total turnover in the previous accounting year;

e) "Direct investment outside India" means investment by way of contribution to the capital or subscription to the Memorandum of Association of a foreign entity or by way of purchase of existing

shares of a foreign entity either by market purchase or private placement or through stock exchange, but does not include portfolio investment.

f) "Financial commitment" means the amount of direct investment by way of contribution to equiry and loan and 50 per cent of the amount of guarantees issued by an Indian party to or on behalf of its overseas Joint venture Company or Wholly Owned Subsidiary;

g) "Foreign Currency Convertible Bond" (FCCB) means a bond issued by an Indian company expressed in foreign currency, and the principal and interest in respect of which is payable in foreign currency;

h) "Form" means the forms annexed to these Regulations;

i) "Global Depository Receipt" (GDR) means a security issued by a bank or a depository outside India against underlying rupee shares of a company incorporated in India;

j) "Host country" means the country in which the foreign entity receiving the direc5t investment froman Indian party is registered or incorporated;

k) "Indian party" means a company incorporated in India or a body created under an Act of Parliament or a partnership firm registered under the Indian Partnership Act, 1932 making investment in a Joint Venture or Wholly Owned Subsidiary abroad, and includes any other entity in India as may be notified by the Reserve Bank:-

Provided that when more than one such company, body or entity make an investment in the foreign entity, all such companies or bodies or entities shall together constitute the "Indian party"

l) "Investment banker" means an Investment banker registered with the Securities and Exchange Commission in USA, or the Financial Services Authority in UK, or appropriate regulatory authority in Germany, France, Singapore or Japan;

m) "Joint Venture (JV)" means a foreign entity formed, registered or incorporated in accordance with the laws and regulations of the host country in which the Indian party makes a direct investment;

n) "Mutual Fund" means a Mutual Fund referred to in clause (23D) of section 10 of the Income Tax Act, 1961;

o) "Net worth" means paid up capital and free reserves;

p) "Real estate business" means buying and selling of real estate or trading in Transferable Development Rights (TDRs) but does not include development of townships, construction of residential/commercial premises, roads or bridges;

q) "Wholly Owned Subsidiary (WOS)" means a foreign entity formed, registered or incorporated in accordance with the laws and regulations of the host country, whose entire capital is held by the Indian party;

r) "Agricultural Operations" means agricultural operations as defined in the National Bank for Agriculture and Rural Development Act, 1981

s) Words and expressions used but not defined in these Regulations shall have the meanings respectively assigned to them in the Act.s

3. Prohibition on issue or transfer of foreign security:

Save as otherwise provided in the Act or rules or regulations made or directions issued thereunder, no person resident in India shall issue or transfer any foreign security:-

Provided that the Reserve Bank may, on application made to it, permit any person resident in India to issue or transfer any foreign security.

4. Purchase and sale of foreign security by a person resident in India:

A person resident in India

a) may purchase a foreign security out of funds held in Resident Foreign Currency (RFC) account maintained in accordance with the Foreign Exchange Management (Foreign Currency Accounts) Regulations, 2000;

b) may acquire bonus shares on the foreign securities held in accordance with the provisions of the Act or rules or regulations made thereunder;

c) when not permanently resident in India, may purchase a foreign security from out of his foreign currency resources outside India;

d) may sell the foreign security purchased or acquired under clauses (a), (b) or (c).

Explanation:

For the purpose of this clause, 'not permanently resident' means a person resident in India for employment of a specified duration (irrespective of length thereof) or for a specific job or assignment, the duration of which does not exceed three years.

PART-I

DIRECT INVESTMENT OUTSIDE INDIA

5. Prohibition on Direct Investment outside India:

Save as otherwise provided in the Act, rules or regulations made or directions issued thereunder, or with prior approval of the Reserve Bank,

(1) no person resident in India shall make any direct investment outside India; and

(2) no Indian party shall make any direct investment in a foreign entity engaged in real estate business or banking business.

6. Permission for Direct Investment in certain cases:

(1) Subject to the conditions specified in sub-regulation (2), (and Regulation 7 in case investment in financial services sector) an Indian party may make direct investment in a Joint Venture or Wholly Owned Subsidiary outside India.

(2) (i) The total financial commitment of the Indian party in Joint Ventures/Wholly Owned Subsidiaries shall not exceed 100% of the net worth of the Indian Party as on the date of the last audited balance sheet;

Explanation: For the purpose of the limit of 100% of the net worth the following shall be reckoned, namely:

(a) cash remittance by market purchase and / or equivalent rupee investments in case of Nepal and Bhutan;

(b) capitalisation of export proceeds and other dues and entitlements as mentioned in Regulation 11;

(c) fifty per cent of the value of guarantees issued by the Indian party to or on behalf of the joint venture company or wholly owned subsidiary;

(d) investment in agricultural operations through overseas offices or directly;

(e) External Commercial Borrowing in conformity with other parameters of the ECB guidelines

Notwithstanding anything contained in these Regulations investment in Pakistan shall not be permitted.

(ii) The direct investment is made in an overseas JV or WOS engaged in a bonafide business activity.

(iii) The Indian Party is not on the Reserve Bank's Exporters caution list/list of defaulters to the banking system circulated by the Reserve Bank or under investigation by any investigation / enforcement agency or regulatory body.

(iv) The Indian party has submitted up to date returns in form APR in respect of all its overseas investments;

(v) The Indian Party routes all transactions relating to the investment in a Joint Venture/Wholly Owned Subsidiary through only one branch of an authorised dealer to be designated by it.

Explanation: The Indian Party may designate different branches of authorised dealers for different Joint Ventures/Wholly Owned Subsidiaries outside India.

(vi) The Indian Party submits form ODA, duly completed, to the designated branch of an authorised dealer.

(3) Investment under this Regulation may be funded out of one or more of the following sources, namely:-

i) out of balance held in the Exchange Earners' Foreign Currency account of the Indian party maintained with an authorised dealer in accordance with Regulation 4 of Foreign Exchange Management (Foreign Currency Accounts by a person resident in India) Regulations, 2000;

ii) drawal of foreign exchange from an authorised dealer in India not exceeding 100% of the net worth of the Indian Party as on the date of last audited balance sheet;

Explanation: For the purpose of the limits of 100% of the net worth the following shall be reckoned, namely:

(a) cash remittance by market purchase;
(b) capitalisation of export proceeds and other dues and entitlements as mentioned in Regulation 11 and 12;
(c) fifty per cent of the value of guarantees issued by the Indian party to or on behalf of the Joint Venture company or Wholly Owned Subsidiary;
(d) utilisation of the amount raised by issue of ADRs/GDRs by the Indian party;
(e) External Commercial Borrowing in conformity with other parameters of the ECB guidelines.

Explanation: For the purpose of reckoning net worth of an Indian party, the net worth of its holding company (which holds at least 51% stake in the Indian Party) or its subsidiary company (in which the Indian party holds at least 51% stake) may be taken into account to the extent not availed of by the holding company or the subsidiary independently and has furnished a letter of disclaimer in vavour of the Indian Party;

Provided further that the ceiling mentioned in sub-clause (2) (i) shall not apply where the investment is made out of balances held in its EEFC account, maintained in accordance with the Foreign Exchange Management (Foreign Currency Accounts by a Person Resident in India) Regulations, 2000, as amended from time to time.

(4) An Indian Party may extend a loan or a guarantee to or on behalf of the Joint Venture/Wholly Owned Subsidiary abroad, within the permissible financial commitment, provided that the Indian Party has made investment by way of contribution to the equiry capital of the Joint Venture.

(5) An Indian Party may make direct investment without any limit in any foreign security out of the proceeds of its international offering of shares through the mechanism of ADR and/or GDR:-

Provided that

(a) the ADR/GDR issue has been made in accordance with the Scheme for issue of Foreign Currency Convertible Bond sand Ordinary Shares (through Depository Receipt Mechanism) Scheme 1993 and the guidelines issued there under from time to time by the Central Government;
(b) the Indian Party files with the designated authorised dealer in form ODA full details of the investment proposed.

(6) (a) For the purposes of investment under this Regulation by way of remittance from India in an existing company outside India, the valuation of shares of the company outside India shall be made,-

(i) where the investment is more than USD 5 (Five) million, by a Category I Merchant Banker Registered with Securities and Exchange Board of India (SEBI), or an Investment Banker/Merchant Banker outside India registered with the appropriate regulatory authority in the host country; and
(ii) in all other cases, by a Chartered Accountant or a Certified Public Accountant.

(b) For the purposes of investment under this Regulation by acquisition of shares of an existing company outside India where the consideration is to be paid fully or partly by issue of the Indian party's shares, the valuation of shares of the company outside India shall in all cases, be carried out by a Category I Merchant Banker registered with the Securities and Exchange Board of India (SEBI) or an Investment Banker/Merchant Banker Outside India registered with the appropriate regulatory authority in the host country.

6A. General Permission for Investment in Agricultural Operations Overseas Directly or through Overseas Officers:

A person resident in India being a company incorporated in India or a partnership firm registered under Indian Partnership Act, 1932, may undertake agricultural operations including purchase of land incidental to such activity either directly or through their overseas officers;

Provided that

(a) the Indian party is otherwise eligible to make investment under Regulation 6 and that such investment is within the overall limits as specified in Regulation 6.

(b) For the purposes of investment under this regulation by acquisition of land overseas the valuation of the land is certified by a certified valuer registered with the appropriate valuation authority in the host country.

6B. General Permission for Investment in Equity of a Company Registered Overseas:

A person resident in India, being an individual or a listed Indian company or a mutual fund registered in India, may invest in

(a) the shares of an overseas company which is listed on a recognised stock exchange and has in its name share holding of not less than 10% in any listed Indian company as on 1st January of the year of investement;

(b) the rated bonds/fixed income securities issued by companies at (a) above:

Provided that-

(i) in the case of investment by a listed Indian company, the investment shall not exceed 25% of its net worth as on the date of its last audited balance sheet;

(ii) in the case of investment by a Mutual Fund, the investment shall not exceed the ceiling stipulated by Securities & Exchange Board of India (SEBI) from time to time;

(iii) every transaction relating to purchase and sale of shares of the overseas company or bonds/securities shall be routed through the designated branch of an authorised dealer in India.

7. Investment in Financial Services Sector:

(1) Subject to the Regulations in Part 1, an Indian party may make investment in an entity outside India engaged in financial services activities:

Provided that the Indian party:

(i) has enrned net profit during the preceeding three financial years from the financial services activities;

(ii) is registered with the regulatory authority in India for conducting the financial services activities;

(iii) has obtained approval from the concerned regulatory authorities both in India and abroad, for venturing into such financial sector activity;

(iv) has fulfilled the prudential norms relating to capital adequacy as prescribed by the concerned regulatory authority in India.

(2) any additional investment by an existing JV/WOS or its step down company in the Financial Services Sector shall be made only after complying with the conditions stipulated in sub-clause (1).

8. Investment in a foreign security by swap or exchange of shares of an Indian company:

(1) An Indian Party may acquire shares of a foreign company, engaged in bonafide business activity in exchange of ADRs/GDRs issued to the latter in accordance with the scheme for issue of Foreign Currency Convertible Bonds and Ordinary Shares (through Depository Receipt Mechanism) Scheme, 1993, and the guidelines issued thereunder from time to time by the Central Government;

Provided that:

a. the Indian Party has already made an ADR and / or GDR issue and that such ADRs/GDRs are currently listed on any stock exchange outside India;

such investment by the Indian Party does not exceed amount equivalent to 10 times the export earnings of the Indian Party during the preceeding financial year as reflected in its audited balance-sheet, inclusive of all investments made under Regulations in Part I.

b. the ADR and/or GDR issue for the purpose of acquisition is backed by underlying fresh equity shares issued by the Indian Party;

c. the total holding in the Indian party by persons resident outside India in the expanded capital base, after the new ADR and/or GDR issue, does not exceed the sectoral cap prescribed under the relevant regulations for such investment;

d. the valuation of the shares of the foreign company is made,-

(i) as per the recommendations of the Investment Banker if the shares are not listed on any stock exchange; or

(ii) based on the current market capitalization of the foreign company arrived at on the basis of monthly average price on any stock exchange abroad for the three months preceding the month in which the acquisition is committed and over and above, the premium, if any, as recommended by the Investment Banker in its due diligence report in other cases.

(2) Within 30 days from the date of issue of ADRs and/or GDRs in exchange for acquisition of shares of the foreign company under sub-regulation (1), the Indian Party shall submit a report in form ODG to the Reserve Bank.

9. Approval of the Reserve Bank in certain cases:

(1) An Indian Party, which does not satisfy the eligibility norms under Regulations 6 or 7 or 8, may apply to the Reserve Bank for approval.

(2) Application for direct investment in Joint Venture/Wholly Owned Subsidiary outside India, or by way of exchange for shares of a foreign company, shall be made in Form ODI, or in Form ODB, as applicable.

(2A) An application made under sub-regulation (2) in Form ODI

(a) for the purpose of investment by way of remittance from India, in an existing company outside India, shall be accompanied, by the valuation of shares of the company outside India, made-

(i) where the investment is more than USD 5 (five) million, by a Category I Merchant Banker registered with SEBI or an Investment Banker/Merchant Banker registered with the appropriate regulatory authority in the host country; and

(ii) in all other cases, by a Chartered Accountant or a Certified Public Accountant.

(b) for the purposes of investment by acquisition of shares of an existing company outside India where the consideration is to be paid fully or partly by issue of the Indian party's shares, shall be accompanied by the valuation carried out by a Category I Merchant Banker registered with the SEBI or an Investment Banker/Merchant Banker registered with the appropriate regulatory authority in the host country.

(3) The Reserve Bank may, inter alia, take into account following factors while considering the application made under sub-regulation (2):

a) Prima facie viability of the Joint Venture/Wholly Owned Subsidiary outside India;

b) Contribution to external trade and other benefits which will accrue to India through such investment;

c) Financial position and business track record of the Indian Party and the foreign entity;

d) Expertise and experience of the Indian Party in the same or related line of activity of the Joint Venture or Wholly Owned Subsidiary outside India.

10. Unique Indentification Number:

Reserve bank will allot a unique Identification Number for each Joint Venture or Wholly Owned Subsidiary outside India and the Indian Party shall quote such number in all its communications and reports to the Reserve Bank and the authorised dealer.

11. Investment by capitalization:

(1) An Indian Party may make direct investment outside India in accordance with the Regulations in Part I by way of capitalisation in full or part of the amount due to the Indian Party from the foreign entity towards:-

(i) payment for export of plant, machinery, equipment and other goods/software to the foreign entity;

(ii) fees, royalties, commissions or other entitlements due to the Indian Party from the foreign entity for the supply of technical know-how, consultancy, managerial or other services:

Provided that where the export proceeds have remained unrealised beyond a period of six months from the date of export, and fees, royalties, commissions or other entitlements of the Indian party have remained unrealised from the date on which such payment is due, such proceeds shall not be capitalised without the prior permission of the Reserve Bank.

(2) An Indian Software exporter may receive in the form of shares upto 25% of the value of exports to an overseas software start up company without entering into JV agreement by filing an application with the Reserve Bank through the Authorised Dealer.

12. Export of Goods towards Equite-Procedure:

(1) An Indian Party exporting goods/software/plant and machinery from India towards equity contribution in a Joint Venture or Wholly Owned Subsidiary outside India shall declare it on GR/SDF/SOFTEX form, as the case may be, which shall be superscribed as "Exports against equity participation in the JV/WOS abroad", and also quoting Identification Number, if already allotted by Reserve Bank.

(2) Notwithstanding anything contained in Regulation 11 of the Foreign Exchange Management (Export of Goods and Services) Regulations, 2000, the Indian Party shall, within 15 days of effecting the shipment of the goods, submit to the Reserve Bank a custom certified copy of the invoice through the branch of an authorised dealer designated by it.

(3) An Indian Party capitalising exports under Regulation 11 shall, within six months from the date of export, or any further time as allowed by Reserve Bank, submit to Reserve Bank copy/ies of the share certificate/s or any document issued by the Joint Venture or Wholly Owned Subsidiary outside India to the satisfaction of Reserve Bank evidencing the investment from the Indian Party together with the duplicate of GR/SDF/SOFTEX form through the branch of an authorised dealer designated by it.

13. Post investment changes/additional investment in existing JV/WOS:

A JV/WOS set up by the Indian party as per the Regulations may

diversify its activities/set up step down subsidiary/alter the shareholding pattern in the overseas entity

Provided the Indian party reports to the Reserve Bank, the details of such decisions taken by the JV/WOS within 30 days of the approval of those decisions by the competent authority concerned of such JV/WOS in terms of local laws of the host country, and, include the same in the Annual Performance Report required to be forwarded annually to the Reserve Bank in terms of Regulation 15.

14. Acquisition of a foreign company through bidding or tender procedure:

(1) On being approached by an Indian Party, which is eligible under the Regulations to make investment outside Indian, an authorised dealer may allow remittance towards earnest money deposit or issue a bid bond guarantee on its behalf for participation in bidding or tender procedure for acquisition of a company incorporated outside India.

(2) On the Indian Party winning the bid,

(i) the authorised dealer may allow further remittances towards acquisition of the foreign company, subject to the ceilings specified in Regulation 6; and

(ii) the Indian Party shall submit through the authorised dealer concerned a report to the Reserve Bank in form ODA within 30 days of effecting the final remittance.

(3) For participation in bidding or tender procedure for acquisition of a company incorporated outside India which does not fall within the provisions of sub-regulation (1), the Reserve Bank may, on application in Form ODI, allow remittance of foreign exchange towards earnest money deposit or permit the authorised dealer in India to issue a bid bond guarantee, subject to such terms and conditions as the Reserve Bank may stipulate.

(4) In case the Indian Party is successful in the bid but the terms and conditions of acquisition of a company outside India are,-

(a) not in conformity with the provisions of Regulations in Part I, or different from those for which approval under sub-regulation (3) was obtained, the Indian Party shall submit application in form ODI to Reserve Bank for obtaining approval for the foreign direct investment in the manner specified in Regulation 9, or

(b) in conformity with the provisions of the Regulations in Part I or are same as those for which approval under sub-regulation (3) was obtained, the Indian Party shall submit a report to the Reserve Bank, giving details of the remittances made, within 30 days of effecting the final remittance.

15. Obligations of the Indian Party:

An Indian Party, which has acquired foreign security in terms of the Regulations in Part-I, shall-

(i) receive share certificates or any other document as an evidence of investment in the foreign entity to the satisfaction of the Reserve Bank within six months, or such further period as Reserve Bank may permit, from the date of effecting remittance or the date on which the amount to be capitalised became due to the Indian Party or the date on which the amount due was allowed to be capitalised;

(ii) repatriate to India, all dues receivable from the foreign entity, like dividend, royalty, technical fees etc., within 60 days of its falling due, or such further period as the Reserve Bank may permit;

(iii) submit to the Reserve Bank every year within 60 days from the date of expiry of the statutory period as prescribed by the respective laws of the host country for finalisation of the audited accounts of the Joint Venture/Wholly Owned Subsidiary outside India or such further period as may be allowed by Reserve Bank, an annual performance report in form APR in respect of each Joint Venture or Wholly Owned Subsidiary outside India set up or acquired by the Indian Party and other reports or documents as may be stipulated by the Reserve Bank.

Explanation:

It will be in order for individual partners to hold shares for and on behalf of the firm in an overseas JV/WOS in the individual name if the host country regulations or operational requirements warrant such holdings, subject to the condition that the entire funding for such investment is doen by the firm.

16. Transfer by way of sale of shares of a JV/WOS outside India:

(1) An Indian party may transfer by way of sale to another Indian party who complies with the provisions of Regulation 6 above, or to a person resident outside Indian, any share security held by him in a Joint Venture or Wholly Owned Subsidiary outside India.

Provided that

(i) The sale does not result in any write off of the investment made.

(ii) the sale is effected through a stock exchange where the shares of the overseas Joint Venture or Wholly Owned Subsidiary are listed;

(iii) if the shares are not listed on the stock exchange, and the shares are disinvested by a private arrangement, the share price is not less than the value certified by a Chartered Accountant/Certified Public Accountant as the fair value of the shares based on the latest audited financial statements of the Joint Venture or Wholly Owned Subsidiary;

(iv) The Indian party does not have any oustanding dues by way of dividend, technical know-how fees royalty, consultancy, commission or other entitlements, and/or export proceeds from the Joint Venture or Wholly Owned Subsidiary;

(v) The overseas concern has been in operation for at least one full year and the Annual Performance Report together with the audited accounts for the year has been submitted to the Reserve Bank;

(vi) The Indian party is not under investigation by CBI/ED/SEBI/IRDA or any other regulatory authority in India.

(2) Sale proceeds of shares/securities shall be repatriated to India immediately on receipt thereof and in any case not later than 90 days from the date of sale of the shares/securities and documentary evidence to this effect shall be submitted to the Regional office of the Reserve Bank through the designated authorized dealer.

(3) An Indian party, which does not satisfy the criteria specified at sub regulation (1) above, shall apply to the Reserve Bank for permission to transfer by way of sale of shares of a JV/WOS outside India which may be granted subject to such conditions as the Reserve Bank may consider appropriate.

17. Transfer by way of Sale of Shares involving Write-off:

Where the transfer by way of sale of shares or security referred to in sub regulation (1) of Regulation 16 by any Indian party listed on any stock exchange in India, is for a price less than the amount invested in the share or the security transferred,-

1. Where the difference between the said value and the sale price does not exceed the percentage approved by the Reserve Bank, from time to time, of the Indian party's actual export realisation of the previous year, the Indian party may write off to the extent of the difference, the capital invested in the overseas JV/WOS;

2. where such difference is more than the percentage approved by the Reserve Bank, from time to time, of the Indian party's actual export realisation of the previous year, the Indian party shall apply to the Reserve Bank for permission to write-off the capital invested, which permission may be granted subject to such conditions as the Reserve Bank considers appropriate.

18. Pledge of Shares of Joint Ventures and Wholly Owned Subsidiaries:

An Indian Party may transfer, by way of pledge, shares held in a Joint Venture or Wholly Owned Subsidiary outside India as a security for availing of fund based or non-fund based facilities for itself or for the Joint Venture or Wholly Owned Subsidiary from an authorised dealer or a public financial institution in India.

PART-II

Investments abroad by Individuals in India

19. Prior Permission of the Reserve Bank for Direct Investment by a Proprietary Concern in India:

A proprietary concern in India may apply to the Reserve Bank in Form ODB for permission to accept shares of a company outside India in lieu of fees due to it for professional services rendered to the said company.

Provided that:

(a) the value of the shares accepted from each company outside India shall not exceed fifty per cent of the fees receivable by the Indian concern from that company; and

(b) the Indian concern's shareholding in any one company outside India by virtue of shares accepted as aforesaid shall not exceed ten per cent of the paid-up capital of the company outside India, whose shares are accepted.

20. Investment by Individuals:

(1) A Resident individual may apply to the Reserve Bank for permission to acquire shares in a foreign entity offered as consideration for professional services rendered to the foreign entitty.

(2) Reserve Bank may, after taking into account, inter alia the following factors, grant permission subject to such terms and conditions as are considered necessary:

(i) credentials and net worth of the individual and the nature of his profession.

(ii) the extent of his forex earnings/balances in his EEFC and/or RFC account;

(iii) Financial and business track record of the foreign entity;

(iv) potential for forex inflow to the country;

(v) other likely benefits to the country.

PART-III

Investments in Foreign Securities other than by way of Direct Investment

21. Prohibition on issue of foreign security by a person resident in India.

(1) Save as otherwise provided in the Act of in sub-regulation (2), no person resident in India shall issue or transfer a foreign security.

(2) A person resident in India, being an Indian Company or a Body Corporate created by an Act of Parliment.

i) may issue FCCBs not exceeding USD 500 million to a person resident outside Indian in accordance with and subject to the conditions stipulated in Schedule I.

ii) may issue FCCBs beyond US $ 500 million with the specific approval of the Reserve Bank.

(3) The company/body corporate referred to in sub-regulation (2), issuing the FCCBs shall, within 30 days from the date of issue, furnish a report to the Reserve Bank giving the details and documents as under:

a) Total amount for which FCCBs have been issued;

b) Names of the investors resident outside India and number of FCCBs issued to each of them.

c) The amount repatriated to India through normal banking channels and/or the amount received by debit to NRE/FCNR accounts in India of the investors (duly supported by bank certificate).

22. Permission for purchase / acquisition of foreign securities in certain cases:

(1) A person resident in India being an individual may acquire foreign securities:-

i) by way of gift from a person resident outside India; or

ii) issued by a company incorporated outside India under Cashless Employees Stoock Option Scheme:-

iii) by way of inheritance from a person whether resident in or outside India.

(2) A person resident in India, being an individual, who is an employee or a director of Indian office or branch of a foreign company or of a subsidiary in India of a foreign company or of an Indian company in which foreign equity holding is not less than 51 per cent, may purchase the equity shares offered by the said foreign company.

(3) An authorised dealer may allow the remittance by the person eligible to purchase the shares in terms of sub-regulation (2):-

Provided that the condition specified in that sub-regulation is fulfilled.

(4) A person resident in India may transfer by way of sale the shares acquired in terms of sub-regulation (1) and (2) above:

Provided that the proceeds thereof are repatriated immediately on receipt thereof and in any case not later than 90 days from the date of sale of such securities.

23. Transfer of a foreign security by a person resident in India.

A person resident in India, who has acquired or holds foreign securities in accordance with the provisions of the Act, rules or regulations made thereunder, may transfer them by way of pledge for obtaining fund based or non-fund based facilities in India from an authorised dealer.

24. General Permission for Acquisition of foreign securities as qualification/rights shares:

(1) A person resident in India being an individual may

(a) acquire foreign securities as qualification shares issued by a company incorporated outside India for holding the post of a director in the company:

Provided that,-

(i) the number of shares so acquired shall be the minimum required to be held for holding the post of director and in any case shall not exceed 1 per cent of the paid-up capital of the company, and

(ii) the consideration for acquisition of such shares does not exceed the ceiling as stipulated by RBI from time to time.

(b) acquire foreign securities by way of rights shares in a company incorporated outside India;

Provided that the right shares are being issued by virtue of holding shares in accordance with the provisions of the law for the time being in force.

(c) where such person is an employee or a director of the Indian promoter company, acquire by way of purchase shares of a Joint Venture or Wholly Owned Subsidiary out side India of the Indian promoter company, in the field of software;

Provided that-

(1) (i) the consideration for purchase does not exceed the ceiling as stipulated by RBI from time to time.

(ii) the shares so acquired do not exceed 5% of the paid-up capital of the Joint Venture or Wholly Owned Subsidiary outside India, and

(iii) after allotment of such shares, the percentage of shares held by the Indian promoter company, together with shares alloted to its employees is not less than the percentage of shares held by the Indian promoter company prior to such allotment.

(2) A person resident in India, being an individual holding qualification/rights shares in terms of sub regulations (a) or (b) above may sell the shares so acquired, without prior approval, provided the sale proceeds are repatriated to India through banking channels and documentary evidence is submitted to the authorized dealer.

(3) An Indian software company may allow its resident employees (including working directors) to purchase foreign securities under the ADR/GDR linked stock option schemes:-

Provided that the consideration for purchase does not exceed the ceiling as stipulated by RBI from time to time.

25. Prior permission of Reserve Bank in certain cases:

A person resident in India being an individual seeking to acquire qualification shares in a company outside India beyond the limits laid down in the proviso to clause (a) of sub-regulation (1) of Regulation 24 shall apply to the Reserve Bank for prior approval.

26. Investment by Mutual Funds:

Mutual Funds may purchase foreign securities subject to such terms and conditions as it may be notified by SEBI from time to time.

SCHEDULE-I

See Regulation 21 (2) (i)

Automatic Route for Issue of Foreign Carrency Convertible Bonds (FCCBs)

(i) The FCCBs to be issued will have to conform to the Foreign Direct Investment Policy (including Sectoral Cap and Sectors where FDI is permissible) of the Government of India as announced from time to time and the Reserve Bank's Regulations/directions issued from time to time.

(ii) The issue of FCCBs shall be subject to a ceiling of USD 500 million in any one financial year.

(iii) Public issue of FCCBs shall be only through reputed lead managers in the international capital market. In case of private placement, the placement shall be with banks, or with multilateral and bilateral financial institutions, or foreign collaborators, or foreign equity holder having a minimum holding of 5% of the paid up equity capital of the issuing company. Private placement with unrecognized sources is prohibited.

(iv) The maturity of the FCCB shall not be less than 5 years. The call & put option, if any, shall not be exercisable prior to 5 years.

(v) Issue of FCCBs with attached warrants is not permitted.

(vi) The "all in cost" will be on par with those prescribed for External Commercial Borrowing (ECB) schemes specified in the Schedule to Notification No: FEMA 3/2000-RB dated 3rd May 2000. The "all in cost" shall include coupon rate, redemption premium, default payments, commitment fees, and fronting fees, if any, but shall not include the issue related expenses such as legal fees, lead managers fees, out of pocket expenses.

(vii) The FCCB proceeds shall not be used for investment in Stock Market, and may be used for such purposes for which ECB proceeds are permitted to be utilized under the ECB schemes.

(viii) FCCBs are allowed for corporate investments in industrial sector, especially infrastructure sector. Funds raised through the mechanism may be parked abroad unless actually required.

(ix) FCCBs for meeting rupee expenditure under automatic route to be hedged unless there is a natural hedge in the form of uncovered foreign exchange receivables, which will be ensured by Authorised Dealers.

(x) Financial intermediaries (viz. a bank, DFI, or NBFC) shall not be allowed access to FCCBs, except those Banks and financial intermediaries that have participated in the Textile or Steel Sector restructuring package of the Government/RBI subject to the limit of their investment in the package.

(xi) Banks, FIs, NBFCs shall not provide guarantee/letter of comfort etc. for the FCCB issue.

(xii) The issue related expenses shall not exceed 4% of issue size and in case of private placement, shall not exceed 2% of the issue size.

(xiii) The issuing entity shall, within 30 days from the date of completion of the issue, furnish a report to the concerned Regional Office of the Reserve Bank of India through a designated branch of an Authorized Dealer giving the details and documents as under:

(a) The total amount of the FCCBs issued,

(b) Names of the investors resident outside India and number of FCCBs issued to each of them

[F.No. 1/23/EM/2000-Vol.III]

SHYAMALA GOPINATH, Executive Director.

Foot Note: The Principal Regulations were published in the Official Gazette vide G.S.R. No.456(E) dated May 8, 2000 in Part II, Section 3, Sub-Section (i) and subsequently amended vide G.S.R.Nos. as indicated below:

Sr.No.	G.S.R.No.	Date
1	157(E)	2.3.2001
2	258(E)	9.4.2002
3	259(E)	9.4.2002
4	263(E)	9.4.2002
5	265(E)	9.4.2002
6	475(E)	8.7.2002
7	34(E)	16.1.2003
8	629(E)	4.8.2003
9	399(E)	14.5.2003

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

PR-39

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 37 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 15ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R. 810(E) [Notification.F.No.X11014/7/2004-DMS & PFA] ದಿನಾಂಕ: 13.12.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF HEALTH AND FAMILY WELFARE
(Department of Health)
NOTIFICATION
New Delhi, the 13th December, 2004

G.S.R. 810(E).- Whereas the Central government is satisfied that use of drug formulations containing Rofecoxib are likely to involve certain risk to human beings.

And whereas safer alternative to the drug are available:

And whereas the Central Government is satisfied that it is necessary and expedient to prohibit the manufacture, sale and distribution of this drug in public interest.

Now, therefore, in exercise of powers conferred by Section 26-A of the Drugs and Cosmetics Act, 1940 (23 of 1940), the Central Government hereby prohibits the manufacture, sale and distribution of the following drug, with immediate effect, namely:-

"Rofecoxib and its formulations for human use".

[F.No. X-11014/7/2004-DMS & PFA]

RITA TEAOTIA, Jt. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

PR-40

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ
ಅಧಿಸೂಚನೆ
ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 38 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ನವೆಂಬರ್ 24ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O.1298(E) [Notification, No.468/15/2004-Cus.V], ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE
(Department Revenue)
(CENTRAL BOARD OF EXCISE AND CUSTOMS)
NOTIFICATION
New Delhi, the 24th November, 2004
No.129/2004 (N.T.)-CUSTOMS

S.O.1298(E).- In exercise of the powers conferred by sub-clause (i) of clause (a) of Sub-section (3) of Section 14 of Customs Act, 1962 (52 of 1962) and in supersession of the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No.123/2004-NT-Customs, dated the 26th October, 2004 [S.O.1189(E) dated the 26th October, 2004], the Board hereby determines for the purposes of said section, relating to imported goods, that the rate of exchange of conversion of each of the foreign currency specified in column (2) of each of Schedule I and Schedule II appended hereto into Indian currency or vice versa shall, with effect from the 1st December, 2004, be the rate mentioned against it in the corresponding entry in column (3) thereof.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of Foreign Currency equivalent to Indian Rupees (Imports)
1	Australian Dollar	35.35
2	Canadian Dollar	38.10
3	Danish Kroner	7.95
4	EURO	58.90
5	Hong Kong Dollar	5.80
6	Norwegian Kroner	7.25
7	Pound Sterling	84.00
8	Swedish Kroner	6.55
9	Swiss Franc	38.80

Sl. No.	Foreign Currency	Rate of exchange of one unit of Foreign Currency equivalent to Indian Rupees (Imports)
10	Singapore Dollar	27.50
11	US Dollar	45.25

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 unit of Foreign Currency equivalent to Indian Rupees
1	Japanese Yen	43.80

[F.No. 468/15/2004-CUS.V]

S.P. RAO, Under Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-41

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 39 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ನವೆಂಬರ್ 24ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O.1299(E) [Notification.No.468/15/2004-Cus-V], ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF EXCISE AND CUSTOMS)

NOTIFICATION

New Delhi, the 24th November, 2004

No.130/2004 (N.T.) CUSTOMS

S.O.1299(E).- In exercise of the powers conferred by sub-clause (i) of clause (a) of Sub-section (3) of Section 14 of Customs Act, 1962 (52 of 1962) and in supersession of the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No.124/2004-NT-Customs, dated the 26th October, 2004 [S.O.1190(E) dated the 26th October, 2004], the Board hereby determines for the purposes of said section, relating to import goods, that the rate of exchange of conversion of each of the foreign currency specified in column (2) of each of Schedule I and Schedule II appended hereto into Indian currency or vice versa shall, with effect from the 1st December, 2004, be the rate mentioned against it in the corresponding entry in column (3) thereof.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of Foreign Currency equivalent to Indian Rupees
1	Australian Dollar	35.35
2	Canadian Dollar	37.75
3	Danish Kroner	7.85
4	EURO	58.30
5	Hong Kong Dollar	5.75
6	Norwegian Kroner	7.15
7	Pound Sterling	83.25
8	Swedish Kroner	6.50
9	Swiss Franc	38.40
10	Singapore Dollar	27.25
11	US Dollar	44.90

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 unit of Foreign Currency equivalent to Indian Rupees
1	Japanese Yen	43.35

[F.No. 468/15/2004-CUS.V]

S.P. RAO, Under Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-42

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 40 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ನವೆಂಬರ್ 24 ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O.1295(E) Notification.No.F.No.H.11024(4)/2004-Leg-II] ದಿನಾಂಕ: 24.11.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

NOTIFICATION

New Delhi, the 24th November 2004

S.O.1295(E).- In pursuance of Section 67 of Representation of the People Act, 1951 (43 of 1951), the following declaration containing the name of the elected candidate in the constituency referred to therein is published for general information:

DECLARATION

Election to the House of the People from the 01-Bidar (S.C.) Parliamentary Constituency in Karnataka.

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Narsing Hulla Suryawanshi
House No.8-6-388(New)
KHB Colony, Bidar-585401.
sponsored by Indian national Congress

has been duly elected to fill the vacancy caused in that House by the death of Shri Ramchandra Veerappa.

Place: Bidar
Date: 16.10.2004

Sd/-
Returning Officer
01-Bidar (S.C.) Parliamentary Constituency
[F.No. H-11024(4)/2004-Leg.II]

T.K. VISWANATHAN, Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-43

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 41 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ 25.11.2004ರ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R.766(E) [Notification.No.2/28/2002-C.L.V.] ದಿನಾಂಕ: 25.11.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF COMPANY AFFAIRS
NOTIFICATION
New Delhi, the 25th November, 2004

G.S.R. 766(E).- In exercise of the powers conferred by Sub-section (4A) of Section 227 of the Companies Act, 1956 (1 of 1956) and after consultation with the Institute of Chartered Accountants of India [constituted under the Chartered Accountants Act, 1949 (38 of 1949], the Central Government hereby makes the following amendments in Companies (Auditor's Report) Order, 2003, namely:-

1. (1) This Order May be called the Companies (Auditor's Report) (Amendment) Order, 2004.
   (2) It shall come into force on the date of its publication in the Official Gazette.

2. In the Companies (Auditor's Report) Order, 2003,-
   (1) In paragraph 1, in sub-paragraph (2), for clause (iv), the following clause shall be substituted, namely:-
   "(iv) a private limited company with a paid up capital and reserves not more than rupees fifty lakh and which does not have loan oustanding exceeding rupees twenty five lakh from any bank or financial institution and does not have a turnover exceeding rupees five crore at any point of time during the financial year".
   (2) in paragraph 2, the clauses (c) to (i) shall be omitted;
   (3) in paragrph 4,
   (a) for clause (iii), the following clause shall be substituted, namely:-
   "(iii) (a) has the company granted any loans, secured or unsecured to companies, firms or other parties covered in the register maintained under section 301 of the Act. If so, give the number of parties and amount involved in the transactions; and
   (b) whether the rate of interest and other terms and conditions of loans given by the company, secured or unsecured, are prima facie prejudicial to the interest of the company; and
   (c) whether receipt of the principal amount and interest are also regular; and
   (d) if overdue amount is more than rupees one lakh, whether reasonable steps have been taken by the company for recovery of the principal and interest;
   (e) has the company taken any loans, secured or unsecured from companies, firms or other parties covered in the register maintained under section 301 of the Act. If so, give the number of parties and the amount involved in the transactions; and
   (f) whether the rate of interest and other terms and conditions of loans taken by the company, secured or unsecured, are prima facie prejudicial to the interest of the company; and
   (g) whether payment of the principal amount and interest are also regular."
   (b) for clause (iv), the following clause shall be substituted, namely:-
   "(iv) is there an adequate internal control system commensurate with the size of the company and the nature of its business, for the purchase of inventory and fixed assets and for the sale of goods and services. Whether there is a continuing failure to correct major weaknesses in internal control system;"
   (c) in clause (v), for sub-clauses (a) and (b), the following clauses shall be substituted, namely:-
   "(a) whether the particulars of contracts or arrangements referred to in section 301 of the Act have been entered in the register required to be maintained under that section; and
   (b) whether transactions made in pursuance of such contracts or arrangements have been made at prices which are reasonable having regard to the prevailing market prices at the relevant time;";
   (d) in clause (vi),
   (i) for the words, figures and letters "sections 58A and 58AA of the Act", the words, figures and letters **"sections 58A, 58AA or any other relevant provisions of the Act"** shall be substituted.

(ii) for the words "Company Law Board", the words "Company Law Board or **National Company Law Tribunal or Reserve Bank of India or any Court or any other Tribunal"** Shall be substituted;

(e) in clause (ix)

(i) in sub-clause (a), for the words "Wealth tax", the words "Wealth tax, Service tax" shall be substituted;

(ii) for sub-clause (b), the following sub-clause shall be substituted; namely:-

"(b) in case dues of Income tax/Sales tax/Wealth tax/Service tax/Custom duty/Excise duty/cess have not been deposited on account of any dispute, then the amounts involved and the forum where dispute is pending shall be mentioned."

(f) in clause (x), for the words "in the financial year immediately preceeding such financial year also" the words **"in the immediately preceding financial year"** shall be substituted;

(g) in clause (xiii);

(i) in sub-clause (b), for the word "default" the word **"doubtful"** shall be substituted;

(ii) in sub-clause (d), the words **"and would be conducive to recovery of the loan amount"** shall be omitted;

(h) in clause (xiv), for the words "other securities", the words **"other investments"** shall be substituted;

(i) in clause (xvii), the words **"and vice-versa"** shall be omitted.

(j) in clause (xix), for the words "securities have", the words **"security or charge has"** shall be substituted.

[F.No. 2/28/2002-CL-V]

JITESH KHOSLA, Jt. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-44

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 42 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ 25.11.2004ರ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ GSR.767(E) [Notification.No.224/52/2004/CX6] ದಿನಾಂಕ: 25.11.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION

New Delhi, the 25th November, 2004

No.38/2004-Central Excise (N.T.)

G.S.R.767(E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely:-

1. (1) These rules may be called the CENVAT Credit (Second Amendment) Rules, 2004.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the CENVAT Credit Rules, 2004, after rule 9, the following rule shall be inserted, namely,-

"9A.- Information relating to principal inputs.- (1) A manufacturer of final products shall furnish to the Superintendent of Central Excise, annually by 30th April of each Financial Year, a declaration in the Form specified, by a notification, by the Board, in respect of each of the excisable goods manufactured or to be manufactured by him, the principal inputs and the quantity of such principal inputs required for use in the manufacture of unit quantity of such final products:

Provided that for the year 2004-05, such information shall be furnished latest by 31st December, 2004.

(2) If a manufacturer of final products intends to make any alteration in the information so furnished under sub-rule (1), he shall furnish information to the Superintendent of Central Excise together with the reasons for such alteration before the proposed change or within 15 days of such change in the Form specified by the Board under sub-rule (1).

(3) A manufacturer of final products shall submit, within ten days from the close of each month, to the Superintendent of Central Excise, a monthly return in the Form specified, by a notification, by the Board, in respect of information regarding the receipt and consumption of each principal inputs with reference to the quantity of final products manufactured by him.

(4) The Central Government may, by notification and subject to such conditions or limitations, as may be specified in such notification, specify manufacturers or class of manufacturers who may not be required to furnish declaration mentioned in sub-rule (1) or monthly return mentioned in sub-rule (3).

Explanation: For the purposes of this rule, "principal inputs", means any input which is used in the manufacture of final products where the cost of such input constitutes not less than 10% of the total cost of raw-materials for the manufacture of unit quantity of a given final products."

[F.No. 224/52/2004-CX 6]

NEERAV KUMAR MALLICK, Under Secy.

Note:- The principal rules were published in the Gazette of India vide notification No.23/2004-CE(N.T.), dated the 10th September, 2004 [G.S.R.600(E), dated the 10th September 2004] and were last amended by notification No.24/2004-Central Excise (N.T.), dated the 27th September, 2004 [G.S.R.617 (E), dated the 27th September 2004].

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-45

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 43 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ನವೆಂಬರ್ 24ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(i) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R.765(E) [Notification.No.S.5012/1/2003-W.III] ದಿನಾಂಕ: 24.11.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF LABOUR & EMPLOYMENT

NOTIFICATION

New Delhi, the 24th November, 2004

G.S.R.765(E).- Whereas the draft of certain rules further to amend the Limestone and Dolomite Mines Labour Welfare Fund Rules, 1973, was published, as required by sub-section (1) of the section 16 of the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 (62 of 1972) in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (i) dated the 19th May, 2004 under the notifiction of Government of India in the Ministry of Labour, number G.S.R. 337 (E), dated the 19th May, 2004, inviting objections and suggestions from all persons likely to be affected thereby within a period of forty five days from the date on which copies of the Official Gazette containing the said notification were made available to the public;

And whereas, the said Gazette was made available to the public on the 19th May, 2004;

And whereas, no objection or suggestion has been received from any person on the said draft by the Central Government;

Now, therefore, in exercise of the powers conferred by section 16 of the Limestone and Dolomite Mines Labour Welfare Fund Act, 1972 the Central Government hereby makes the following rules further to amend the Limestone and Dolomite Mines Labour Welfare Fund Rules, 1973, namely:-

RULES

1. (1) These rules may be called the Limestone and Dolomite Mines Labour Welfare Fund (Amendment) Rules, 2004.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. For rule 32 of the Limestone and Dolomite Mines Labour Welfare Fund Rules, 1973 (hereinafter referred to as the said rules), the following rule shall be substituted, namely:-

"32. Inspection of dispensary or hospital - The dispensary or hospital maintained by owners of Limestone or Dolomite Mines shall be inspected annually by the Welfare Commissioner of the region and the Senior Most Medical Officer jointly. They shall, if the dispensary or hospital conforms to the prescribed standard of the dispensaries or hospitals of the Labour Welfar Organisation, as the case may be, issue a certificate in Form A which shall be valid for a period of one year from the date of the Issue."

3. In the said rules, for rule 35, the following rule shall be substituted, namely:-

"35. Inspection of maternity centre - The maternity centre maintained by owners of Limestone or Dolomite Mines shall be inspected annually by the Welfare Commissioner of the region and the Senior Most Medical Officer jointly. They shall, if the maternity centre conforms to the prescribed standard of the maternity centre of the Labour Welfare Organisation, issue a certificate in Form B which shall be valid for a period of one year from the date of the issue."

4. In the said rules, in rule 37, in sub-rule (1), in clause (2) for the words "twenty paise", the words "forty paise" shall be substituted.

[No.S-50012/1/2003-W.II]

MANOHAR LAL, Director General (Labour Welfare) and Jt. Secy.

Foot note:- The Principal Rules were published vide notification No. G.S.R. 1273 dated 15.11.1973, in the Gazette of India (Extraordinary), Part II, Section 3, Sub-section (i) and subsequently amended vide:-

(1) G.S.R. No. 1228 dated 6.11.1974;
(2) G.S.R. No. 255 dated 5.2.1976;
(3) G.S.R. No. 547 dated 19.3.1977;
(4) G.S.R. No. 1063 dated 8.8.1978;
(5) G.S.R. No. 550 dated 1.5.1982;
(6) G.S.R. No. 478 dated 17.6.1983;
(7) G.S.R. No. 609 dated 30.7.1983;
(8) G.S.R. No. 258 dated 13.2.1984;
(9) G.S.R. No. 235 dated 19.3.1987;
(10) G.S.R. No. 971 dated 12.12.1989;
(11) G.S.R. No. 42(E) dated 22.1.1991; and
(12) G.S.R. No. 52(E) dated 27.1.1999.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-46

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 45 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 31ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R.849(E) [Notification.No.F.No.341/18/2004-TRU] ದಿನಾಂಕ: 31.12.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

NOTIFICATION

New Delhi, the 31st December, 2004

No.36/2004-SERVICE TAX

G.S.R.849(E).- In exercise of the powers conferred by sub-section (2) of section 68 of the Finance Act, 1994 (32 of 1994), the Central Government hereby notifies the following taxable services for the purposes of the said sub-section, namely:-

(A) the services,-

(i) in relation to a telephone connection or pager or a communication through telegraph or telex or a facsimile communication or a leased circuit;

(ii) in relation to general insurance business;

(iii) in relation to insurance auxiliary service by an insurance agent; and

(iv) in relation to transport of goods by road in a goods carriage, where the consignor or consignee of goods is,-

(a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);

(b) any company established by or under the Companies Act, 1956 (1 of 1956);

(c) any corporation established by or under any law;

(d) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India;

(e) any co-operative society established by or under any law;

(f) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder; or

(g) any body corporate established, or a partnership firm registered, by or under any law;

(B) any taxable service provided by a person who is a non-resident or is from outside India, does not have any office in India.

2. This notification shall come into force on the First day of January, 2005.

[F.No. 341/18/2004-TRU(Pt.)]

V. SIVASUBRAMANIAN, Dy. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-47

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 46 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 19ನೇ ಫೆಬ್ರವರಿ 2005

2005ನೇ ಸಾಲಿನ ಜನವರಿ 6ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O.30(E) [Notification.No.1/2005/F.No.142/23/2004-TPL] ದಿನಾಂಕ: 6.1.2005 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

(CENTRAL BOARD OF DIRECT TAXES)

NOTIFICATION

New Delhi, the 6th January, 2005

INCOME-TAX

S.O.30(E).- In exercise of the powers conferred by section 295 of Income Tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, namely:-

1. (1) These rules may be called the Income-tax (1st Amedment) Rules, 2005.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962,-

(A) After rule 20A, the following rule shall be inserted, namely:-

Evidence of payment of security transaction tax for claiming deduction under section 88E.

20AB. The evidence of payment of securities transaction tax which is required to be furnished alongwith the return of income by the assessee under first proviso to section 88E,-

(i) on value of transaction entered into by him in a recognised stock exchange, shall be in Form No.10DB and shall be verified in the manner indicated therein;

(ii) on value of transaction of sale, by him, of a unit of an equity oriented fund to the Mutual Fund, shall be in Form No. 10DC and shall be verified in the manner indicated therein.

(B) In Appendix-II, after Form No.10DA, the following Forms shall be inserted, namely:-

"Form No. 10DB

(See rule 20AB)

From for evidence of payment of securities transaction tax on transactions entered in a recognised stock exchange

1. Name of the assessee:
2. Address of the assessee:
3. Permanent Account Number (PAN) of the assessee:
4. MAPIN of the assessee:
5. Name of the Stock Exchange in which transaction entered into:
6. Financial Year:
7. Name of the stock broker:
8. Address of the stock broker:
9. Stock broker code:
10. Details of value of securities transactions and securities transaction tax collected from the assessee:

Client code number	Code of transaction	Value of transactions entered into during the financial year	Total securities transaction tax collected from the assessee during the financial year	Value of transactions (included in value given in column 3) entered into in the course of business by the assessee	Securities transaction tax collected on value of transactions give in column 5
1	2	3	4	5	6
	01				
	02				
	03				
	04				
	05				
	TOTAL				

VERIFICATION

1,.........................(full name in block letters), son/daughter of ....solemnly declare that to the best of my knowledge and belief the information given in this Form is correct and complete and that the total amount of securities transaction tax shown therein is truly stated and is in accordance with the provisions of Chapter VII of the Finance (No.2) Act, 2004 and Securities Transaction Tax Rules, 2004.

Date .... (Name and Signature of the assessee)

Place..................

***CODES IN RESPECT OF TAXABLE SECURITIES TRANSACTION**

Sl.No.	NATURE OF TRANSACTION	CODE
1.	Purchase of an equity share in a company or a unit of an equity oriented fund, where- (a) the transaction of such purchase is entered into in a recognised stock exchange; and (b) the contract for the purchase of such share or unit is settled by the actual delivery or transfer of such share or unit.	01
2.	Sale an equity share in a company or a unit of an equity oriented fund, where-	02
	(a) the transaction of such sale is entered into in a recognised stock exchange; and (b) the contract for the sale of such share or unit is settled by the actual delivery or transfer of such share or unit.	

Sl.No.	NATURE OF TRANSACTION	CODE
3.	Sale of an equity share in a company or a unit of an equity oriented fund, where-	03
	(a) the transaction of such sale is entered into in a recognised stock exchange; and (b) the contract for the sale of such share or unit is settled otherwise than by the actual delivery or transfer of such share or unit.	
4.	Sale of a derivative being "option in securities", where the transaction of such sale is entered into in a recognised stock exchange.	04
5.	Sale of a derivative being "futures", where the transaction of such sale is entered into in a recognised stock exchange.	05

Instructions:

(i) Where an assessee has entered into transactions in a stock exchange under different client code through the same stock broker, details in this Form be filled separately for each such client code.

(ii) Separate From be furnished in respect of transactions entered into in different stock exchanges and also for the transactions entered in same stock exchange through different stock brokers.

(iii) In column 4 of Table of item 10, fill the details of securities transaction tax collected by the stock broker from the assessee.

(iv) Where the assessee entering into a transaction is a stock broker on which securities transaction tax has to be paid by him item 1 and item 7 shall be same and such assessee shall, in column 4 of the Table of item 10, fill the details of securities transaction tax collected from him by the stock exchange.

Form No.10DC

(See rule 20AB)

Form for evidence of payment of securities transaction tax on transactions of sale of unit of equity oriented fund to the Mutual Fund

1. Name of the assessee:
2. Address of the assessee:
3. Permanent Account Number (PAN) of the assessee:
4. MAPIN of the assessee:
5. Name of the Mutual Fund having the equity oriented fund of which units sold by the assessee to that Fund
6. Address of the Mutual Fund referred to in item 5:
7. Details of value of securities transactions and securities transaction tax collected from the person:

Name of equity oriented fund	Unique client code of the fund	Folio number of assessee	Value of transactions entered into during the financial year	Total securities transaction tax collected from the assessee during the financial year	Value of transactions (included in value given in column 5 entered into the course of business by the assessee	Securities transaction tax collected on value of transactions given in column 7
1	2	3	4	5	6	7
		Total				

VERIFICATION

1,..........................(full name in block letters), son/daughter of ....solemnly declare that to the best of my knowledge and belief the information give in this Form is correct and complete and that the total amount of securities transaction tax shown therein is truly stated and is in accordance with the provisions of Chapter VII of the Finance (No.2) Act, 2004 and Securities Transaction Tax Rules, 2004.

Date .... (Name and Signature of the assessee)

Place..................

Instructions:

(i) This Form be furnished separately for the transactions with each Mutual Fund.

(ii) Details of securities transaction tax paid on sale of units of various equity oriented fund under a Mutual Fund be given separately."

[Notification No.1/2005/F.No.142/23/2004-TPL]

SHARAT CHANDRA, Director

Note:- The principal rules were published under notification No. S.O.969(E) dated the 26th March, 1962 which has been amended from time to time, and last such amendment was made vide notification No. S.O.1340(E) dated 8.12.2004.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

PR-48

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 47 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 16ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(i) ರಲ್ಲಿ ಪ್ರಕಟವಾದ GSR.812(E) [Notification No.F.No.P.15014/14/2002-PH (Food)] ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF HEALTH AND FAMILY WELFARE

(Department of Health)

NOTIFICATION

New Delhi, the 16th December, 2004

G.S.R.812(E).- Whereas a draft of certain rules further to amend the Prevention of Food Adulteration Rules, 1955 was published, as required by sub-section (1) of section 23 of the Prevention of Food Adulteration Act, 1954 (37 of 1954) in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (8), dated the 24th June, 2003 at pages 1 to 14 under the notification of the Government of India in the Ministry of Health and Family Welfare (Department of Health), number GSR 509(E) dated the 24th June, 2003 inviting objections and suggestions from all persons likely to be affected thereby before the expiry of a period of sixty days from the date on which the copies of the Official Gazette containing the said notification were made available to the public;

And whereas the copies of the said Gazette notification were made available to the public on the 26th June, 2003;

And whereas objections or suggestions received from the public within the specified period on the said draft rules have been considered by the Central Government;

Now, therefore, in exercise of the powers conferred by section 23 of the said Act, the Central Government, after consultation with the Central Committee for Food Standards, hereby makes the following rules further to amend the Prevention of Food Adulteration Rules, 1955, namely:-

1. (1) These rules may be called the Prevention of Food Adulteration (4th Amendment) Rules, 2004.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Prevention of Food Adulteration Rules, 1955 (hereinafter referred to as the said rules) in Appendix-B,-

(a) in items 'A.10.01-BEEF FAT', 'A.10.02-MUTTON FAT', 'A.10.03-GOAT FAT' and 'A. 1004-LARD', the following shall be added to each of them at the end, namely,-

"it may contain food additives permitted in these rules and Appendix C".

(b) in item 'A.10.07-REFINED SALSEED FAT', in the first paragraph, after the words, 'separated water or added colouring substance.', the following shall be inserted, namely:-

"However, it may contain food additives permitted in these rules and Appendix C".

(c) in items 'A.10.09-KOKUM FAT', 'A.10.10-MANGO KERNAL FAT', and 'A.10.11-DHUPA FAT', in their first paragraph, after the words, 'and flavouring matters and mineral oil.', the following shall be inserted in each of them, namely:-

"However, it may contain food additives permitted in these rules and Appendix C".

(d) in item 'A.10.12-PHULWARA FAT', in the first paragraph, after the words, 'and flavouring substances and mineral oil.', the following shall be added at the end, namely,-

"However, it may contain food additives permitted in these rules and Appendix C".

(e) in item 'A.12-TABLE MARGARINE',-

(i) in the first paragraph for the words "permitted emulsifying and stabilising agents and butylated hydroxy anisole (BHA) upto a maximum limit of 0.02 percent", the following shall be substituted namely:-

"It may contain food additives permitted in these rules and Appendix C".

(ii) in the third paragraph the words, beginning with the words, 'It may contain Annatto or Carotene' and ending with the words and figures 'upto a maximum limit of 4.0 ppm', shall be deleted.

(f) in item 'A.12.01-BAKERY AND INDUSTRIAL MARGARINE' for the words "It may contain common salt not exceeding 2.5 percent, permitted emulsifying and stabilizing agents and Butylated hydroxyanisole (BHA) or Tertiary butyl hydro Quinone (TBHQ) upto a maximum limit of 0.02 percent", the following shall be substituted, namely:-

"It may contain common salt not exceeding 2.5 percent. However, it may contain food additives permitted in these rules and Appendix C".

(g) in items 'A.17.01-COCONUT OIL', 'A.17.02-COTTON SEED OIL', 'A17.03-GROUNDNUT OIL', 'A.17.04-LINSEED OIL', 'A.17.05-MAHUA OIL', 'A.17.06.RAPE-SEED OIL', 'A.17.07-OLIVE OIL', 'A.17.08-POPPY SEED OIL', 'A.17.09.SAFFLOWER SEED OIL', 'A.17.10-TARAMIRA OIL', 'A.17.11.TIL OIL', 'A.17.12-NIGER SEED OIL', 'A.17.13.SOY ABEAN OIL', 'A.17.14-MAIZE OIL', 'A.17.15-REFIND VEGETABLE OIL', 'A.17.15.01-INTERESTERIFIED VEGETABLE FAT', 'A.17.16.ALMOND OIL', 'A.17.17-WATER-MELON SEED OIL', 'A.17.18.IMPORTED RAPESEED OIL', 'A.17.19-PALM OIL', 'A.17.20-PALMOLEIN', 'A.17.21-PALM KERNEL OIL', 'A.17.22-SUNFLOWER SEED OIL', 'A.17.23-RICE BRAN OIL' and 'A.17.24-BLENDED EDIBLE VEGETABLE OIL', the following shall be added to each of them at the end, namely:-

"However, it may contain food additives permitted in these rules and Appendix C".

(h) in items 'A.17.25-PARTIALLY HYDERGENATED & WINTERISED SOYABEAN OIL' AND 'A.17.26-PARTIALLY HYDEROGENATED SOYABEAN OIL', for the words "Antioxidants TBHQ upto 0.02 percent and citric acid upto 0.02 percent may be added and shall be so stated on the label.", the following shall be substituted in each of them, namely:-

"It may contain food additives permitted in these rules and Appendix C".

(i) in item 'A.31-FAT SPREAD', for the words "Lactic acid, butyric acid valeric acid, cinnamon oil and ethyl butyrate may also be added as flavouring agent upto 0.08 percent m/m; Diacetyl may be added as flavouring agents not exceeding 4.0 ppm, permitted emulsifiers and stabilisers; permitted antioxidants (BHA or TBHQ) not exceeding 0.02 percent of the fat content of the spread; permitted class II preservatives namely sorbic acid including its dodium, potassium and calcium salts (calculated as sorbic acid) or benzoic acid and its sodium and potassium salts (calculated as benzoic acid) singly or in combination not exceeding 1000 parts per million by weight; and sequestering agents. It may contain annatto and/or carotene as colouring agents", the following shall be substituted, namely:-

"It may contain food additives permitted in these rules and Appendix C".

3. In the said rules, in Appendix C, after Table 3, the following table shall be inserted, namely:-

"Table 4

List of food additives for use in edible oils and fats

	Name of food additive	Tallow	Lard	Edible vegetable oils and fats	Table Margarine/ Bakery and Industrial Margarine/ Fat Spread
1	2	3	4	5	6

1	2	3	4	5	6
A	**Antioxidants singly or in combination**				
1	Lecithin	GMP	GMP	GMP	GMP
2	Ascorbic acid	GMP	GMP	GMP	GMP
3	Propyl gallate, ethyl gallate, octyl gallate, dodecyl gallate or a mixture thereof	100mg/kg max.	100mg/kg max.	100mg/kg max.	200mg/kg max.
4	Butylated Hydoxy Anisole (BHA)	200mg/kg max.	200mg/kg max.	200mg/kg max.	200mg/kg max.
5	Any Combination of propyl gallate, BHA within limits of gallate & BHA.	200mg/kg max.	200mg/kg max.	200mg/kg max.	200mg/kg max.
6	Natural and Synthetic Tocopherols	GMP	GMP	GMP	GMp
7	Ascorbyl palmitate/stearate singly or in combination.	500mg/kg max.	500mg/kg max.	500mg/kg max.	500mg/kg max.
8	Citric Acid, Tartaric Acid, Gallic Acid	GMP	GMP	GMP	GMP
9	Resin Guaiace	100mg/kg max.	100mg/kg max.	100mg/kg max.	500mg/kg max.
10	TBHQ	200mg/kg max.	200mg/kg max.	200mg/kg max.	200mg/kg max.
B.	**Antioxidant Synergists**				
1	Sodium citrate	GMP	GMP	GMP	GMP
2	Isopropyl Citrate mixture	100 mg/kg max singly or in combination	100 mg/kg max singly or in combination	100 mg/kg max singly or in combination	100 mg/kg max singly or in combination
3	Phosphoric Acid				
4	Monoglyceride citrate				
C.	**Antifoaming Agents**				
1	Dimethyl polysiloxane singly or in combination with Silicon Dioxide	10ppm max	10ppm max	10ppm max	-
D.	**Emulsifying Agents**				
1	Mono and Diglycerides of fatty acids	10ppm max	10ppm max	10ppm max	GMP
2	Mono and Diglycerides of fatty acids esterified with acetic, acetyl tartric, citric, lactic, tartaric acids and their Sodium and Calcium salts	-	-	-	10g/kg max
3	Lecithin	-	-	-	GMP
4	Polyglycerol esters of fatty acids	-	-	-	5g/kg max
5	1,2-Propylene glycol esters of fatty acids	-	-	-	20g/kg max
6	Sorbitan monopalmitate/Sorbitan monostearate/tristearate	-	-	-	10g/kg max
7	Sucrose esters of fatty acids	-	-	-	10g/kg max
E.	**Preservatives (singly or in combination)**				
1	Sorbic Acid	-	-	-	1000mg/kg max, Table Margarine / Fat Spread
2	Sodium / Potassium / Calcium Sorbate expressed as Sorbic Acid	-	-	-	
3	Benzoic Acid	-	-	-	
4	Sodium/Potassium/Benzoate expressed as Benzoic acid	-	-	-	

1	2	3	4	5	6
F.	**Natural Colours**				
1	Beta-Carotene	-	-	-	25mg/kg max, Table Margarine/Fat Spread
2	Annatto Extracts (as bixin/norbixin)	-	-	-	20mg/kg max, Table Margarine/Fat Spread
3	Curcumin or turmeric (as curcumin)	-	-	-	5mg/kg max, Table Margarine/Fat Spread
4	Beta-apo-8'-carotenal	-	-	-	25mg/kg max, Table Margarine/Fat Spread
5	Methyl and Ethyl Esters of Beta-apo-8'-Carotenoic acid	-	-	-	25mg/kg max, Table Margarine/Fat Spread
G.	**Acidity Regulators**				
1	Citric Acid	-	-	-	GMP, Table Margarine/Fat Spread
2	Lactic Acid	-	-	-	
3	Sodium and Potassium salt of citric and lactic acid	-	-	-	
4	Calcium Disodium Ethylene diamine tetra acetate	-	-	-	50mg/kg max, Table Margarine/Fat Spread
H.	**Flavours**				
1	Natural Flavours and natural Flavouring Substances/Nature-identical Flavouring Substances/ Artificial Flavouring Substances	-	-	-	GMP, Table Margarine/Fat Spread
2	Diacetyl	-	-	-	4mg/kg max, Table Margarine/Fat Spread

[F.No.P-15014/14/2002-PH (Food)]

RITA TEAOTIA, Jt. Secy.

Note:- The Prevention of Food Adulteration Rules, 1955 were published in Part II. Section 3 of Gazette of India vide S.R.O. 2106 dated 12th SEptember, 1955 and were amended number of times and lastly amended vide G.S.R.No.517 dated the 10.8.2004.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 50 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2005ನೇ ಸಾಲಿನ ಜನವರಿ 12ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(i) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ GSR.16(E) [Notification.No.F.No.WM.10(5) 2003] ದಿನಾಂಕ: 12.1.2005 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF CONSUMER AFFAIRS, FOOD AND PUBLIC DISTRIBUTION

(Department of Consumer Affairs)

NOTIFICATION

New Delhi, the 12th January, 2005

G.S.R.16(E).- In exercise of the powers conferred by section 83 of the Standards of Weights and Measures Act, 1976 (60 of 1976), the Central Government hereby makes the following rules further to amend the Standards of Weights and Measures (Packaged Commodities) Rules, 1977, namely:-

1. (1) These rules may be called the Standards of Weights and Measure (Packaged Commodities) Amendment Rules, 2005.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Standards of Weights and Measures (Packaged Commodities) Rules, 1977 (hereinafter referred the said rules), in rule 2, after clause (u), the following clause shall be inserted, namely:-

"(v) "value based package" means a package the retail sale price of which is predetermined and indicated on such package or on its label as rupees five or rupees ten."

3. In rule 5 of the said rules, after the second proviso, the following proviso shall be inserted, namely:-

"Provided also that for value based packages in respect of coffee, tea, edible oils, vanaspathi, ghee, butter oil and toilet soap including all kinds of bath soaps (cakes) retail sale price of which is Rs.5 or Rs.10, as the case may, be the quantities specified in the Third Schedule shall not apply for a period of one year from the date of commencement of the Standards of Weights and Measures (Packaged Commodities) Amendment Rules, 2005.".

4. In rule 9 of the said rules, after sub-rule (4), the following sub-rule shall be inserted, namely:-

"(5) The label of value based packages, shall contain the particulars of "price" and "quantity" either printed or in hand script in bold letters on the label in the same letter, size and design adjacent to each other.".

5. In rule 33 of the said rules, in sub-rule (1), in clause (i), after the proviso, the following proviso shall be inserted, namely:-

Provided further that the provisions contained in the first proviso shall be applicable only for the packages containing food articles.".

6. In rule 35 of the said rules,-

(a) in sub-rule (1), for the words "rupees twenty" the words, "rupees five hundred" shall be substituted;

(b) after sub rule (2) and the Explanation thereunder, the following sub-rules shall be inserted, namely:-

"(3) For making any alteration in the registration certificate issued under sub rule (1), a fee of rupees one hundred shall be paid by the concerned manufacturer or packer or importer to the Director.

(3A) On receipt of the application made under sub-rule (1), the Director, who shall be the Registering Authority, shall-

(a) if the application is not complete in all respects, return the same to the applicant;

(b) if the application is complete in all respects, register the applicant and grant a registration certificate to the applicant to the effect.".

7. In the Third Schedule to the said rules-

(i) for serial number 7 relating to Coffee and the entries against it, the following serial number and entries shall be substituted, namely:-

"7. Coffee. 25g, 50g, 100g, 200g, 250g, 500g, 1kg and thereafter in multiples of 1kg.".

(ii) For serial number 8 relating to Tea and the entries against it, the following serial number and entries shall be substituted, namely:-

"8. Tea. 25g, 50g, 100g, 125g, 250g, 500g, 1kg and thereafter in multiples of 1kg.".

[F.No. WM10(5)/03]

SATWANT REDDY, Addl. Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

PR-52

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 51 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2005ನೇ ಸಾಲಿನ ಜನವರಿ 10ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(i) ರಲ್ಲಿ ಪ್ರಕಟವಾದ G.S.R.12(E) [Notification No.F.No.16/02/2002] ದಿನಾಂಕ: 7.1.2005 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

AUTHORITY FOR ADVANCE RULING

(CUSTOMS, CENTRAL EXCISE AND SERVICE TAX)

NOTIFICATION

New Delhi, the 7th January, 2005

No.1/2005-AAR

G.S.R.12(E).- In exercise of the powers conferred by section 28M of the Customs Act, 1962 (52 of 1962), section 23H of the Central Excise Act, 1944 (1 of 1944) and section 96H of the Finance Act, 1994 (32 of 1994) and in supersession of the Authority for Advance Rulings (Procedural) Rules, 2003, except as respects things done or omitted to be done before such supersession, the Authority for Advance Rulings (Customs, Central Excise and Service Tax) hereby makes the following regulations to regulate its own procedure in all matters arising out of the exercise of its powers under the said Acts, namely:-

1. Short title and commencement.- (1) These regulations may be called the Authority for Advance Rulings (Customs, Central Excise and Service Tax) Procedure Regulations, 2005 ["AARUL (CEST) Procedure Regulations"].

(2) They shall come into force on the 26th January, 2005.

2. Definitions.- In these regulations, unless the context otherwise requires,-

(a) "advance ruling" means an advance ruling as defined in clause (b) of section 28E of the Customs Act, 1962 (52 of 1962) (hereinafter referred to as the Customs Act) or clause (b) of section 23A of the Central Excise Act, 1944 (1 of 1944) (hereinafter referred to as the Central Excise Act) or clause (a of section 96A in Chapter VA of the Finance Act, 1994 (32 of 1994) (Chapters V and VA of the said Act referred to herein as the Service Tax Provisions), as the case may be;

(b) "applicant" means an applicant as defined in clause (c) of section 28E of the Customs Act or clause (c) of section 23A of the Central Excise Act or clause (b) of section 96A of the Service Tax Provisions, as the case may be;

(c) "application" means an application under sub-section (1) of section 28H of the Customs Act or sub-section (1) of section 23C of the Central Excise Act or sub-section (1) of section 96C of the Service Tax Provisions, as the case may be;

(d) "authorized representative",-

(i) in relation to an applicant means an authorized representative as defined in sub-section (2) of section 146A of the Customs Act or sub-section (2) of section 35Q of the Central Excise Act or referred to in sub-section (5) of section 96D of the Service Tax Provisions, as the case may be;

(ii) in relation to a Commissioner, means a person-

(A) authorized in writing by the Commissioner to act as an authorizaed representative; or

(B) appointed by the Central Government as authorized representative or authorized by the Central Board of Excise and Customs to appear, plead and act for the Commissioner in any proceeding befoer the Authority;

(e) "Authority" means the Authority for Advance Rulings constituted under section 28F of the Customs Act and referred to in clause (e) of section 23A of the Central Excise Act and clause (d) of section 96A of the Service Tax Provisions;

(f) "Chairperson" means the Chairperson of the Authority;

(g) "Commissioner", in respect of an application, means-

(i) the Commissioner of Customs or the Commissioner of Central Excise, as the case may be, specified in the application; or

(ii) the Commissioner designated by the Chairman of the Central Board of Excise and Customs in respect of the application;

(h) "Member" means a Member of the Authority and Includes the Chairperson;

(i) "petition" means any petition of interlocutory, incidental or ancillary nature or representation filed in a pending or disposed of application;

(j) "Rules" means the Customs (Advance Rulings) Rules, 2002 or the Central Excise (Advance Rulings) Rules, 2002 or the Service Tax (Advance Rulings) Rules, 2003, as the case may be;

(k) "Secretary" means a Commissioner of Customs or Commissioner of Central Excise designated as Secretary by the Authority and includes an Additional Commissioner or a Joint Commissioner of Customs or of Central Excise, so designated;

(l) words and expressions used and not defined herein but defined in the Customs Act or the Central Excise Act or the service Tax Provisions, as the case may be, shall have the meanings respectively assigned to them in that enactment.

3. Language of the Authority.- (1) The language of the Authority shall be Hindi/English.

(2) Where any document is in a language other than Hindi or English, a Hindi/English translation thereof duly attested shall be filed along with the original document.

4. Powers of the Authority.- (1) The Authority shall have the power to hear and determine all applications and petitions.

(2) The Authority may, if any difficulty arises in giving effect to its order/advance ruling, either suomotu or on a petition made by the applicant or the Commissioner within a period of three months of noticing the difficulty, by appropriate order remove such difficulty, and pass such other order as it considers just and necessary in the circumstances of the case.

(3) The Authority may reopen the hearing of any case, before pronouncement of its order/advance ruling, for sufficient cause.

(4) The Authority may, in an appropriate case, direct-

(i) examination of any records and submission of report;

(ii) conduct of any technical, scientific or market enquiry of any goods or services and submission of report and may also call for reports from experts and order such further investigation as may be necessary for effectual disposal of the application.

(5) The Authority shall have all the powers of a civil court in regard to the following matters, namely:-

(i) discovery and inspection;

(ii) enforcing the attendance of any person and examining him on oath;

(iii) issuing commissions; and

(iv) compelling production of books of account and other records.

5. Powers and functions of the Secretary.- (1) The Secretary shall be in overall charge of the office of the Authority and shall function under direct supervision of the Chairperson.

(2) The Secretary shall-

(a) have custody of the records and the official seal of the Authority;

(b) receive all applications and petitions filed before the Authority;

(c) scrutinize applications and petitions and point out omissions and defects in the application/petition and require the applicant/petitioner to make good the omissions or remove the defects within the time granted by the Secretary and in case of non-compliance place such application/petition before the Authority for appropriate orders;

(d) forward a copy of the application alongwith its enclosures to the Commissioner to transmit records of the case, if any, and to offer his comments on the application;

(e) place all the applications before the Authority for appropriate orders under sub-section (2) of section 281 of the Customs Act or sub-section (2) of section 23D of the Central Excise Act or sub-section (2) of section 96D of the Service Tax Provisions, as the case may be;

(f) issue notices or other processes, as may be ordered by the Authority;

(g) verify service of notices or other processes on the parties to the application/petition and obtain necessary orders of the Chairperson in case of defective service;

(h) requisition records from the custody of any person, on the orders of the Authority;

(i) return original records to the person from whose custody they were requisitioned;

(j) allow inspection of the records of the Authority;

(k) carry out any amendment of the records of the Authority to conform to its directons;

(l) grant to the parties to the application/petition certified copies of the orders/advance rulings and documents filed in the proceedings before the Authority;

(m) preserve records of every application/petition and other materials for a period of five years from the date of disposal of the application and to weed out/destroy the same thereafter unless otherwise directed by the Authority; and

(n) discharge any other function as may be assigned by the Authority by special or general order.

6. Signing of notices, etc..- (1) Every requisition, direction letter authorization, or notice to be issued on behalf of the Authority, shall be signed by the secretary or by any other officer authorized by him.

(2) Nothing contained in sub-regulation (1) shall apply to Commissioner or an authorized representative present during the course of the hearing.

7. Mode of service of notices, etc.- (1) The service of every notice or other document required to be served on or delivered to, any person in compliance with the orders of the Authority shall be in the manner specified hereunder.

(2) The service of notice or document shall be made by hand delivery or by registered post with acknowledgement due or by speed post or by courier service or by any other means of transmission of documents including e-mail/fa.

(3) Notices or documents required to be served on the parties to the application/petition shall be deemed to have been served, if delivered at the address Indicated in the application/petition and in the case of a Commissioner at the Office of the Commissioner.

8. Procedure for filling applications.- (1) Every application filed before the Authority shall be in the prescribed form, that is it to say, Form-AAR(CUS) of the Customs (Advance Rulings) Rules, 2002 or Form-AAR (CE) of the Central Excise (Advance Rulings) Rules, 2002 or Form-AAR (ST) of the Service Tax (Advance Rulings) Rules, 2003, as the case may be.

(2) The application shall be filed in quadruplicate and presented by the applicant in person or by an authorized representative to the Secretary or any other officer authorized by the Secretary in this behalf or sent by registered post or by courier service or by speed post addressed to the secretary along with a fee of two thousand five hundred Indian Rupees in the form of demand draft drawn in favour of "Authority for Advance Rulings (Customs, Central Excise and Service Tax)" payable at New Delhi.

(3) Applications for advance ruling shall be received between 10.00 a.m. and 1.00 p.m. and between 2.00 p.m. and 5.00 p.m. on any working day.

(4) Every application, its verification, annexures, statements and supporting documents shall be signed in the manner set out in the Rules.

(5) The application shall be accompanied by evidence that the person who has signed the application, verification and other documents is authorized/competent to sign under the Rules.

(6) Every application, its verification, annexures, statements and supporting documents shall be on A-4 size paper and should be neatly and legibly written, typed or printed leaving a left margin of 5 cms. and only on one side of a page in double-line spacing.

(7) An application under sub-regulation (1) shall be deemed to have been filed on the date on which it is received in the office of the Authority.

(8) If the applicant is not based in India, he shall, inter alia, indicate in a separate annexure to the application-

(a) his postal and e-mail address abroad;

(b) the name and address Including e-mail address of his representative in India, if any, authorized to act on his behalf and to receive notices or other documents sent by the Authority.

9. Procedure on recelpt of an application.- (1) The officer receiving the application shall put his initials and the stamp of the Authority thereon together with the date and time of receipt thereof and shall also acknowledge its receipt and he shall also enter the particulars of the application in the register of daily filing, maintained for that purpose.

(2) The application shall be scrutinized by the officer authorized by the Secretary for that purpose for any deficiency/defect and any deficiency/defect noticed in the application or annexures thereof shall be communicated to the applicant at the earliest.

(3) The applicant shall be required to rectify the deficiency/defect within the time granted by the Secretary and such application shall be deemed to have been received on the date when it is re-submitted after removal of such deficiency/defect, for the purposes of sub-section (6) of section 281 of the Customs Act or sub-section (6) of section 23D of the Central Excise Act or sub-section (6) of section 96D of the Service Tax Provisions, as the case may be.

(4) Date of receipt of an application free from any defect or deficiency in the secretarial of the Authority shall be deemed to be the date of the application for the purposes of sub-section (4) of section 28H of the Customs Act or sub-section (4) of section 23C of the Central Excise Act or sub-section (4) of section 96C of the Service Tax Provisions.

(5) When an application is free from any defect/deficiency, an endorsement "examined and registered" shall be made thereon and a serial number allotted thereto.

(6) In case the defect/deficiency is not removed/made good within the time granted under sub-regulation (3), the application shall be placed before the Authority for appropriate orders.

(7) On allotment of serial number to an application under sub-regulation (5), a copy of the application shall beforwarded to the concerned Commissioner of Customs/Central Excise for furnishing relevant records with comments, if any.

(8) On receipt of the relevant records/comments from the concerned Commissioner under sub-regulation (7) or after expiry of two weeks or such further period as may be allowed by the Authority, the application shall be placed before the Authority for passing orders in terms of sub-section (2) of section 28I of the Customs Act or sub-section (2) of section 23D of the Central Excise Act or sub-section (2) of section 96D of the Service Tax Provisions, as the case may be.

(9) In a case where the Authority considers that prima facie the application is liable for rejection, a notice shall be issued to the applicant indicating the reasons therefor together with the comments, if any, of concerned Commissioner, giving an opportunity to the applicant of being heard in person or through an authorized representative and a copy of the notice shall be endorsed to the concerned Commissioner.

(10) On the date fixed for hearing or such other date to which the case is adjourned, the Authority may pass an order either allowing or rejecting the application under sub-section (2) of section 28I of the Customs Act or sub-section (2) of section 23D of the Central Excise Act or sub-section (2) of section 96D of the Service Tax Provisions, as the case may be, and a copy of the order passed by the Authority shall be sent to the applicant and the concerned Commissioner.

(11) Where an application is allowed, the comments of the concerned Commissioner and further material, if any, shall accompany a copy of the order sent to the applicant drawing his attention to the statutory provisions that he has a right to be heard, if he so desires, before pronouncement of advance ruling and the response of the applicant should reach the Authority within two weeks of receipt of the copy of the order.

(12) Hearing of the application shall normally be held between 11.00 a.m. and 5.00 p.m. on a working day in the court-room of the Authority or an altermative place fixed by the Authority.

(13) In the absence of request for personal hearing from the applicant, advanceruling shall be pronounced after hearing the concerned Commissioner or his authorized representative, if present, on the date of hearing and on the basis of records available with the Authority.

(14) Where the Authority reserves an application for consideration, the advance ruling or such other order as the Authority may deem fit shall be pronounced in the open court under intimation to the applicant and the concerned Commissioner and a copy of the advance ruling/order shall be served upon the parties to the application.

10. Commissioner to be designated by the Board.- Where in an application there is no Commissioner specified by the applicant, a copy of the application and enclosures thereto shall be forwarded by the Authority to the Chairman of the Central Board of Excise and Customs calling upon him to designate, within such period as may be fixed by the Authority, a Commissioner for the purposes of the application, failing which the application shall be proceeded with in the absence of a Commissioner.

11. Additional facts by way of a petition.- (1) The Authority may, at its discretion, either suo motu or on a petition made to this effect by a party to the application, permit or require the applicant or the Commissioner to submit such additional facts as may be necessary to enable it to pronounce its advance ruling.

(2) The additional facts sought to be brought on record, by the petitioner shall be supported by necessary documents, if any, duly verified.

12. Questions not specified in the application.- (1) The applicant shall not, except with the leave of the Authority, urge or be heard in respect of any question other than the question specified in the application but in pronouncing an advance ruling on the question set forth in the application, the Authority may at its discretion consider such other aspects as may be necessary to pronounce the advance ruling on the question specified in the application.

(2) On a petition made by an applicant, the Authority may permit amendment of a question, in appropriate cases.

13. Authorization to be filed.- (1) An authorized representative appearing for the applicant/Commissioner shall before the commencement of the hearing, file before the Secretary, a document authorizing him to appear for the applicant/Commissioner.

(2) Every authorized representative appearing on behalf of the applicant/Commissioner shall notify to the Secretary the address of his office, before the commencement of the hearing.

(3) Any change of an authorized representative shall be intimated by the concerned party to the Secretary as well as to the other party to the application.

(4) No person other than an applicant or the concerned Commissioner or their authorized representative, shall be heard in person save by special leave of the Authority.

14. Continuation of preceedings after the death, etc., of the applicant.- Where the applicant, being an individual, dies, or being a company or association of persons, whether incorporated or not, is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to an end, the application shall not abate and the proceedings in the application may be continued by the executor, administrator, liquidator, receiver or assignee or other legal representative of the applicant, as the case may be, on a petition made in this behalf, if the Authority considers that the circumstances so justify.

15. Hearing of application.- (1) On the day fixed for hearing or any other day to which the case is adjourned, the Authority shall hear the applicant or his authorized representative in cases where it is proposed to reject the application or where the applicant seeks an opportunity of being heard; the Authority may also hear the Commissioner or his authorized representative, if it considers it necessary, before pronouncing its advance ruling.

(2) In an appropriate case, the Authority may call upon any person to depose or to supply such material/document, as it may consider necessary to arrive at a decision.

(3) The Authority may, in an appropriate case where an important question of law arises, issue notice to a Law Officer of the Central Government including the Attorney General and Solicitor General to assist the Authority in the matter.

(4) It will also be open to the Authority to appoint an advocate as amicus curie to assist the Authority in an application.

(5) The Authority may, on such conditions as the circumstances of the case require, adjourn the hearing of the application.

16. Hearing of application ex parte.- Where on the day fixed for hearing or any other day to which the case is adjourned, the applicant or the Commissioner does not appear in person or through an authorized representative when the application is called for hearing, the Authority may dispose of the application ex parte on merits;

Provided that where an application has been disposed of under this regulation and the applicant or the Commissioner, as the case may be, applies within seven days of receipt of a copy of the order/advance ruling and the Authority is satisfied that there was sufficient cause for his non-appearance when the application was called for hearing, the Authority may, after allowing the opposite party a reasonable opportunity of being heard, made an order setting aside the ex parte order/advance ruling and restore the application for fresh hearing.

17. Withdrawal of application.- The applicant may withdraw his application within thirty days from the date of such application and thereafter only with the leave of the Authority.

18. Modification of the order/advance ruling.- The Authority may suo motu or on a petition by the applicant or the Commissioner, but before pronouncement of an advance ruling or before an advance ruling pronounced has been given effect to, on being satisfied that an order/advance ruling was pronounced under mistake of law or fact, modify such order/advance ruling in such respects as it considers appropriate, after allowing the applicant and the Commissioner a reasonable apportunity of being heard.

19. Rectification of mistakes.- (1) The Authority may, with a view to rectifying any mistake apparent from the record, amend any advance ruling pronounced by it before such ruling has been given effect to.

(2) such amendment may be made suo motu or when the mistake is brought to the notice of the Authority by the applicant or the Commissioner, but only after allowing the applicant and the Commissioner a reasonable apportunity of being heard.

20. Amendment of the records.- If at any stage of the proceedings it is brought to the notice of the Authority that there is any factual or material error in the records, the Authority may permit amendment of the records after hearing the applicant and the Commissioner.

21. Supply of certified copies.- The Secretary may grant certified copies of documents, orders or advance rulings to the applicant or the Commissioner on a written request.

22. Inspection of records.- (1) The applicant or the Commissioner or his authorized representative may be allowed to inspect the records of an application/petition on making a written request to the Secretary subject to the condition that only those documents shall be made available for inspection that are relied upon in the proceedings before the Authority.

(2) Inspection shall be allowed only in the presence of an officer of the Authority and taking of notes and not copies of the documents shall be permitted.

23. Declaration of advance ruling to be void In certain circumstances.- (1) Where it is brought to the notice of the Authority on a representation made by the Commissioner or otherwise that an advance ruling pronounced by it has been obtained by the applicant by fraud or misrepresentation of facts, the matter shall be examined by the Authority and any such representation shall be supported by an affidavit duly attested and accompanied with attested copies of documents relied upon.

(2) If the Authority after examining the representation is prima facie of the view that the advance ruling appears to have been obtained by the applicant by fraud or misrepresentation of facts, the applicant shall be given a notice to explain as to why the ruling should not be declared void abinitio under sub-section (1) of section 28k of the Customs Act or sub-section (1) of section 23F of the Central Excise Act or sub-section (1) of section 96F of the Service Tax Provisions, as the case may be.

(3) Such notice to the applicant shall be in writing-

(a) informing him of the grounds on which it is proposed to declare the advance ruling as void ab initio;

(b) enclosing copies of the documents, if any, sought to be relied upon;

(c) giving an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds for declaring the advance ruling void ab inito; and

(d) giving a reasonable opportunity of being heard in person or through an authorized representative in the matter.

(4) A copy of the notice with enclosures shall also be forwarded to the Commissioner for comments, if any, and a reasonable opportunity shall also be allowed to the Commissioner or his authorized representative of being heard before passing any order.

(5) Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void ab initio.

24. Proceedings open to the public.- Proceedings before the Authority shall be open to the public and where the applicant/Commissioner so requests the Authority may order in a given case that no person other than the applicant, the Commissioner or their authorized representatives shall remain present during such proceedings.

25. Publication of orders/advance rulings.- Such of the Orders/advance rulings of the Authority, as the Chairperson deems fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Chairperson may specify.

26. Authentication and communication of orders/advance rulings.- (1) Every order/advance ruling of the Authority shall be duly signed by the Chairperson and the Members of the Authority pronouncing the order/advance ruling and bear the official seal of the Authority.

(2) A certified copy each of order/advance ruling of the Authority shall be communicated to the applicant and the Commissioner under the signature of the Secretary or another officer of the Authority authorized by the Secretary in this behalf and bear the official seal of the Authority.

27. Proceedings of Authority.- (1) When one or both of the Members of the Authority other than the Chairperson is unable to discharge his functions owing to absence, illness or any other cause or in the event of occurrence of any vacancy or vancancies in the office of the Members, the Chairperson alone or the Chairperson and the remaining Member may function as the Authority.

(2) Subject to the provisions of sub-regulation (3), in case there is difference of opinion among the Members hearing an application, the opinion of the majority of Members shall prevail and order/advance ruling of the Authority shall be expressed in terms of the view of the majority but any Member dissenting from the majority view may record his reasons separately.

(3) Where the Chairperson and one other Member hear a case under sub-regulation (1) and are divided in their opinion, the opinion of the Chairperson shall prevail.

28. Procedure in case of petition.- The provisions contained in these regulations for hearing and disposal of an application shall apply, mutatis mutandis, to the hearing and disposal of all petitions before the Authority.

29. Dress regulation.- (1) An authorized representative shall appear before the Authority in dress prescribed for the members of his profession by the competent professional body, if any.

(2) All other persons appearing before the Authority shall be properly dressed.

30. Prohibition of arms, mobile phones etc.- No person shall be allowed to bring mobile phones, sticks, arms or other weapons in the room where the Authority conducts the proceedings.

[F.No.16/02/2002]

VIJAI LAKSHMI SHARMA, Commissioner.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ

ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

PR-53

ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 48 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ನವೆಂಬರ್ 4ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ S.O.1217(E) [Notification No.F.No.H 11024(1)/2004-Leg.II(I)] ದಿನಾಂಕ: 4.11.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF LAW AND JUSTICE

(Legislative Department)

NOTIFICATION

New Delhi, the 4th November 2004

S.O.1217(E).- In pursuance of the provisions of Section 67 of the Representation of the People Act, 1951 (43 of 1951), the folloiwng declarations containing the names of the candidates elected in the Constituencies refered to therein are published for general information:-

DECLARATIONS

(1)

Election to the House of the People from the 1-Bidar (S.C.) Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Ramanchandra Veerappa,

Indira Nagar, Humnabad, Tq. Hamnabad Dist. Bidar.

Sponsored by Bhartiya Janata Party

has been duly elected to fill the seat in that House from the above constituency.

Place: Bidar Sd/-

Date : 13th May, 2004 Returning Officer

01-Bidar (S.C.) Parliamentary Constituency.

(2)

Election to the House of the People from the 2-Gulbarga Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Iqbal Ahmed Saradgi,

Iwan-c-Shahi Area, Gulbarga.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Gulbarga Sd/-

Date : 13th May, 2004 Returning Officer

2-Gulbarga Parliamentary Constituency.

(3)

Election to the House of the People from the 3-Raichur Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri A. Venkatesh Naik

No.5:34 Arkera, Taluka Deodurg,

District Raichur, Karnataka State.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Raichur Sd/-

Date : 13th May, 2004 Returning Officer

2-Raichur Parliamentary Constituency.

(4)

Election to the House of the People from the 4-Koppal Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri K. Virupaxappa,
Sukalpet, Sindhanoor of, Karnataka State.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Koppal
Date : 13th May, 2004

Sd/-
Returning Officer
4-Koppal Parliamentary Constituency.

(5)

Election to the House of the People from the 5-Bellary Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri G. Karunakara Reddy,
Ashok Nagar, Havvambhavi, Siruguppa Road, Bellary.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Bellary
Date : 13th May, 2004

Sd/-
Returning Officer
5-Bellary Parliamentary Constituency.

(6)

Election to the House of the People from the 6-Davangere Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri G.M. Siddeswara,
"GEM" Main Road, Bheemasamudra,
Chitradurga taluk and District.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Davangere
Date : 13th May, 2004

Sd/-
Returning Officer
6-Davangere Parliamentary Constituency.

(7)

Election to the House of the People from the 7-Chitradurga Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri N.Y. Hanumanthappa,
S/o N. Yellappa, Rampura, Village,
Molkalmuru Taluk, Chitradurga District.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Chitradurga
Date : 13th May, 2004

Sd/-
Returning Officer
7-Chitradurga Parliamentary Constituency.

(8)

Election to the House of the People from the 8-Tumkur Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri S. Mallikarjunaiah,
No.1, Gandhi Nagar, Tumkur.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Tumkur
Date : 13th May, 2004

Sd/-
Returning Officer
8-Tumkur Parliamentary Constituency.

(9)

Election to the House of the People from the 9-Chickballapur Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri R.L. Jalappa,
S/o Lakshminarayanappa, Alipur, Thondebhavi,
Gowribidanur Taluk, Kolar District, Karnataka State.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Chickballapur
Date : 13th May, 2004

Sd/-
Returning Officer
9-Chickballapur Parliamentary Constituency.

(10)

Election to the House of the People from the 10-Kolar (S.C.) Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri K.H. Muniyappa,
Harohalli, Near P.C. Extension, Kolar Town,
Kolar District, Karnataka State.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Kolar
Date : 13th May, 2004

Sd/-
Returning Officer
10-Kolar (S.C.) Parliamentary Constituency.

(11)

Election to the House of the People from the 11-Kanakapura Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Smt. Tejaswani Sreeramesh,
No.7, II Cross, J.P.Nagar, 3rd Phase, Bangalore-560078.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Bangalore
Date : 13th May, 2004

Sd/-
Returning Officer
11-Kanakapura Parliamentary Constituency.

(12)

Election to the House of the People from the 12-Bangalore North Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Dr.H.T. Sangliana, S/o Late Patanga,
No.628, B-4, National Games Housing Complex,
Ghataprabhal Block, Koramangala, Bangalore.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Bangalore Sd/-
Date : 13th May, 2004 Returning Officer
12-Bangalore North Parliamentary Constituency.

(13)

Election to the House of the People from the 13-Bangalore South Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Ananth Kumar,
No.84, Shashvathi Ramoji Rao Road,
Basavangudi, Bangalore-560 004.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Bangalore Sd/-
Date : 13th May, 2004 Returning Officer
13-Bangalore South Parliamentary Constituency.

(14)

Election to the House of the People from the 14-Mandya Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Ambareesh M.H., S/o Late M. Huchegowda,
Doddarasinakere Village, Maddur Taluk, Mandya District.

sponsored by Indian National Congress

Has been duly elected to fill the seat in that House from the above constituency.

Place: Mandya Sd/-
Date : 13th May, 2004 Returning Officer
14-Mandya Parliamentary Constituency.

(15)

Election to the House of the People from the 15-Chamarajnagar (S.C.) Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri M. Shivanna, S/o Late Madaiah,
No.36, Kagalavadi Village, Chamarajnagar Taluk.

sponsored by Janata Dal (Secular)

Has been duly elected to fill the seat in that House from the above constituency.

Place: Chamarajnagar Sd/-
Date : 13th May, 2004 Returning Officer
15-Chamarajnagar (S.C.) Parliamentary Constituency.

(16)

Election to the House of the People from the 16-Mysore Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Sri C.H. Vijayashankar,
House No.41E, K.H.B. Colony, Kalkunike, Hunsur Town.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Mysore Sd/-
Date : 13th May, 2004 Returning Officer
16-Mysore Parliamentary Constituency.

(17)

Election to the House of the People from the 17-Mangalore Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

D.V. Sadananda Gowda,
11-332/1, Vasuki, Railway Quarters Road,
Padil, Puttur.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Mangalore Sd/-
Date : 13th May, 2004 Returning Officer
17-Mangalore Parliamentary Constituency.

(18)

Election to the House of the People from the 18-Udupi Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Srimathi Manorama Madhwaraj,
Swagatham, 1-38 Malpe-576108, Udupi.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Udupi Sd/-
Date : 13th May, 2004 Returning Officer
18-Udupi Parliamentary Constituency.

(19)

Election to the House of the People from the 19-Hassan Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Sri H.D. Devegowda,
S/o Doddegowda, Paduvalahippe Village,
Holenarasipura Taluk. Hassan District, Karnataka.

sponsored by Janata Dal (Secular)

Has been duly elected to fill the seat in that House from the above constituency.

Place: Hassan Sd/-
Date : 13th May, 2004 Returning Officer
19-Hassan Parliamentary Constituency.

(20)

Election to the House of the People from the 20-Chickmagalur Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

D.C. Srikantappa,
Amruteshwara Nilaya, T.B. Road, Birur-577116,
Chikmagalur District, Karnataka.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Chickmagalur
Date : 13th May, 2004

Sd/-
Returning Officer
20-Chickmagalur Parliamentary Constituency.

(21)

Election to the House of the People from the 21-Shimoga Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Sri S. Bangarappa,
S/o Kallappa, Kubatur Village,
Sorab Taluk, Shimoga District.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Shimoga
Date : 13th May, 2004

Sd/-
Returning Officer
21-Shimoga Parliamentary Constituency.

(22)

Election to the House of the People from the 22-Kanara Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Anantkumar Hegde,
H.No.17, KHB Colony, At and PO:Sirsi.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Karwar, Camp at Kumta
Date : 13th May, 2004

Sd/-
Returning Officer
22-Kanara Parliamentary Constituency.

(23)

Election to the House of the People from the 23-Dharwad South Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Kunnur Manjunath Channappa,
Shiggaon, Tq: Shiggaon.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Haveri
Date : 13th May, 2004

Sd/-
Returning Officer
23-Dharwad South Parliamentary Constituency.

(24)

Election to the House of the People from the 24-Dharwad North Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Pralhad Joshi,
17/A Indira Colony, Hubli.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Dharwad
Date : 13th May, 2004

Sd/-
Returning Officer
24-Dharwad North Parliamentary Constituency.

(25)

Election to the House of the People from the 25-Belgaum Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Angadi Suresh Chanabasappa,
"Spoorti" 1379/4867, Sampige Road,
Vishweshwarayya Nagar, Belgaum.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Belgaum
Date : 13th May, 2004

Sd/-
Returning Officer
25-Belgaum Parliamentary Constituency.

(26)

Election to the House of the People from the 26-Chikkodi (S.C.) Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Shri Jigajinagi Ramesh Chandappa,
Mahaveer Nagar, Chikkodi,
Tq: Chikkodi, Dist: Belgaum.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Chikkodi
Date : 13th May, 2004

Sd/-
Returning Officer
26-Chikkodi (S.C.) Parliamentary Constituency.

(27)

Election to the House of the People from the 27-Bagalkot Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Gaddigoudar Parvatagouda Chandangouda
Laxmi Nagar, Badami.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Bagalkot
Date : 13th May, 2004

Sd/-
Returning Officer
27-Bagalkot Parliamentary Constituency.

(28)

Election to the House of the People from the 28-Bijapur Parliamentary Constituency in Karnataka

In pursuance of the provisions contained in Section 66 of the Representation of the People Act, 1951, read with rule 64 of the Conduct of Elections Rules, 1961, I declare that-

Sri Basanagouda Ramanagouda Patil (Yatnal)
At Post: Ainapur, Simdagi Road, Bijapur.

sponsored by Bharatiya Janata Party

Has been duly elected to fill the seat in that House from the above constituency.

Place: Bijapur
Date : 13th May, 2004

Sd/-
Returning Officer
28-Bijapur Parliamentary Constituency.
[F.No.H-11024(1)/2004-Leg.II(I)]
T.K. VISWANATHAN, Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಕೆ. ನೀಲಕಂಠಾಚಾರ್
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 55 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2004ನೇ ಸಾಲಿನ ಡಿಸೆಂಬರ್ 8 ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ S.O.1340(E) [Notification.No.294/2004/F.No.142/32/2004-TPL] ದಿನಾಂಕ: 8.12.2004 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE
(Department of Revenue)
(CENTRAL BOARD OF DIRECT TAXES)
NOTIFICATION
New Delhi, the 8th December, 2004
INCOME-TAX

S.O.1340(E).- In exercise of the powers conferred by section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, namely:-

1. (1) These rules may be called the Income-tax (20th Amendment) Rules, 2004.
   (2) They shall come into force from the date of publication in the Official Gazette.
2. In the Income-tax Rules, 1962,-
   (A) for rule 114A, the following rule shall be substituted, namely:-

"Application for allotment of a tax deduction and collection account number.

114A. (1) An application under sub-section (1) of section 203A for the allotment of a tax deduction and collection account number shall be made in duplicate in Form No.49B.

(2) An application referred to in sub-rule (1) shall be made,-

(i) in cases where the function of allotment of tax deduction and collection account number under section 203A has been assigned by the Chief Commissioner or Commissioner to any particular Assessing Officer, to that Assessing Officer;

(ii) in any other case, to the Assessing Officer having jurisdiction to assess the applicant.

(3) The application referred to in sub-rule (1) shall be made,-

(i) in a case where a person has deducted tax or collected tax in accordance with the provisions of Chapter XVII under the heading 'B.-Deduction at source' or 'BB.-Collection at source', as the case may be, prior to the 1st day of October, 2004, on or before the 31st day of January, 2005;

(ii) in a case where a person has,-

(a) deducted or deducts tax in accordance with the provisions of Chapter XVII under the heading 'B.-Deduction at source'; or

(b) collected or collects tax in accordance with the provisions of Chapter XVII under the heading 'BB-Collection at source', or or after the 1st day of October, 2004, within one month from the end of the month in which the tax was deducted or collected, as the case may be, or the 31st day of January, 2005, whichever is later.";

(B) In Appendix II, for Form No.49B, the following Form shall be substituted, namely:-

"FORM NO.49B

[See section 203A and rule 114A)

Form of application for allotment of tax deduction and collection account number under section 203A of the Income-tax Act, 1961.

To,

The Assessing Officer (TDS/TCS)

....

....

Assessing Officer Code (TDS/TCS)	
Area Code	
AO Type	
Range Code	
AO Number	

Sir,

Whereas *I/we *am/are liable to *deduct/collect tax or deduct tax and collect tax in accordance with Chapter XVII under the heading *'B.- Deduction at source' or 'BB.-Collection at source' of the Income-tax Act, 1961;

And whereas no *tax deduction account number/tax collection account number or tax deduction account number and tax collection account number has been allotted to *me/us;

*I/we give below the necessary particulars:

[Please refer to the instructions before filling up the form]

1. Name (Fill only one of the columns 'a' to 'h', whichever is applicable)

(**a**) **Central/State Government:**

Tick the appropriate entry Central Government	☐	Local Authority (Central Government)	☐
State Government	☐	Local Authority (State Government)	☐

Name of Office

Name of Organisation

Name of Department

Name of Ministry

Designation of person responsible for *making payment/collecting tax

(b) Statutory/autonomous bodies:

Tick the appropriate entry Statutory Boday ☐ Autonomous Body' ☐

Name of Office

Name of Organisation

Designation of person responsible for *making payment/collecting tax

(c) Company: (See Note 1)

Tick the appropriate entry Central Government Company/Company established by a Central Act ☐ State Government Company/ Company established by a State Act ☐

Other Company ☐

Title (M/s) (Tick, if applicable) ☐

Name of Company

Designation of person responsible for *making payment/collecting tax

(d) Branch/Division of a Company:

Tick the appropriate entry Central Government Company/Company established by a Central Act ☐ State Government Company/ Company established by a State Act ☐

Other Company ☐

Title (M/s) (Tick, if applicable) ☐

Name of Company

Name of Division

Name/Location of Branch

Designation of person responsible for *making payment/collecting tax

(e) Individual/Hindu undivided family (Karta) (See Note 2)

Tick the appropriate entry Individual ☐ Hindu undivided family ☐

Title (Tick the appropriate entry for individual)

Shri ☐ Smt. ☐ Kumari ☐

Last Name/Surname

First Name

Middle name

(f) Branch of individual business (Sole proprietorship concern)/Hindu undivided family (Karta)

Tick the appropriate entry Branch of individual business ☐ Branch of Hindu undivided family ☐

Individual/Hindu undivided family (Karta)

Title (Tick the appropriate entry for individual)

Shri ☐ Smt. ☐ Kumari ☐

Last Name/Surname

First Name

Middle name

Name/Location of Branch

(g) Firm/association of persons/association of persons (trusts)/body of individual/artificial juridical person (See Note 3)

Name

(h) Branch of firm/association of persons/association of persons (trusts)/body of individual/ artificial juridical person.

Name of firm/association of persons/ association of persons (trusts)/body of individual/artificial juridical person.

Name/Location of Branch

2. Address

Flat/Door/Block No.

Name of premises/Building/Village

Road/Street/Lane/Post Office

Area/Locality Taluka/Sub-Division

Town/City/District

State/Union Territory

PIN

(Indicating PIN is mandatory)

Telephone No. STD Code Telephone No.

e-mail ID (a)

(b)

3. Nationality (Tick the appropriate entry)

Indian ☐ Foreign ☐

4. Permanent Account Number (PAN) | | | | | | | | | | |

5. Existing Tax Deduction Account Number (TAN), if any | | | | | | | | | | |

6. Existing Tax Collection Account Number (TCN), if any | | | | | | | | | | |

7. Date (DD-MM-YYYY) | | | - | | | - | | | | |

Signed (Applicant)

....

Verification

*I/We, ..., in *my/our capacity as.......................................do hereby declare that what is stated above is true to the best of *my/our knowledge and belief.

Verified today, the | | | - | | | - | | | | |
D D M M Y Y Y Y

....
(Signature/Left Thumb Impression of Applicant)"

Note:

1. This column is applicable only if a single TAN is applied for the whole company. If separate TAN is applied for different divisions/branches, please fill details in (d).
2. For branch of individual business/Hindu undivided family, please fill details in (f).
3. For branch of firm/AOP/AOP (Trust)/BOI/artificial juridical person, please fill details in (h).
4. *Delete whichever is inapplicable.

[Notification No.294/2004/F.No.142/32/2004-TPL]

D.P. SEMWAL, Director (TPL-III)

Note:- The principal rules were published vide Notification No.S.O.969(E), dated the 26th March, 1962 and last amended by Income-tax (19th Amendment) Rules, 2004 vide Notification S.O.No.1334(E) dated: 7.12.2004.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,

ಕೆ. ನೀಲಕಂಠಾಚಾರ್

ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 54 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 16ನೇ ಫೆಬ್ರವರಿ 2005

2005ನೇ ಸಾಲಿನ ಜನವರಿ 14ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(i) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ G.S.R.25(E) [Notification.F.No.137/10/2004-CX4] ದಿನಾಂಕ: 14.1.2005 ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE

(Department of Revenue)

NOTIFICATION New Delhi, the 14th Januuary, 2005

No.01/2005-Service Tax

G.S.R.25(E).- In exercise of the powers conferred by Sub-section (1), read with Sub-section (2) of Section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:-

1. (1) These rules may be called the Service Tax (Amendment) Rules, 2005.
   (2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Service Tax Rules, 1994, in rule 6, in sub-rule (1), in the proviso, for the words "Provided further that" the words "Provided that" shall be substituted and after the proviso so as amended, the following proviso shall be inserted, namely:-

"Provided further that the Service Tax on the value of taxable services received during the month of March or the quarter ending March, shall be paid to the credit of the Central Government by the 31st day of March of the calendar year."

[F.No. 137/10/2004-CX4]

MANISH MOHAN, Under Secy.

Note:- The Principal Notification No.2/94-ST, dated the 28th June, 1994 was published in the Gazette of India, Extraordinary Part-II, Section 3, Sub-section (i), vide G.S.R. 546(E), dated the 28th June, 1994 and was last amended by Notification No.35/2004-ST, dated the 3rd December, 2004 [G.S.R.790(E), dated 3rd December, 2004].

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಕೆ. ನೀಲಕಂಠಾಚಾರ್
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಸಚಿವಾಲಯ

ಅಧಿಸೂಚನೆ

ಸಂಖ್ಯೆ: ಸಂವ್ಯಶಾಇ 56 ಕೇನಿಪ್ರ 2005, ಬೆಂಗಳೂರು, ದಿನಾಂಕ: 10ನೇ ಮಾರ್ಚ್ 2005

2005ನೇ ಸಾಲಿನ ಜನವರಿ 25ನೇ ದಿನಾಂಕದ ಭಾರತ ಸರ್ಕಾರದ ಗೆಜೆಟ್‌ನ ವಿಶೇಷ ಸಂಚಿಕೆಯ ಭಾಗ-II ಸೆಕ್ಷನ್ 3(ii) ರಲ್ಲಿ ಪ್ರಕಟವಾದ ಈ ಕೆಳಕಂಡ S.O.84(E) [F.No.468/3/2005-Cus-V], ಅನ್ನು ಸಾರ್ವಜನಿಕರ ಮಾಹಿತಿಗಾಗಿ ಕರ್ನಾಟಕ ರಾಜ್ಯ ಪತ್ರದಲ್ಲಿ ಮರು ಪ್ರಕಟಿಸಲಾಗಿದೆ.

MINISTRY OF FINANCE
(Department of Revenue)
CENTRAL BOARD OF EXCISE AND CUSTOMS
NOTIFICATION
New Delhi, the 25th January, 2005
No.10/2005 (N.T.) CUSTOMS

S.O. 84(E).- In exercise of the powers conferred by sub-clause (i) of clause (a) of Sub-section (3) of Section 14 of Customs Act, 1962 (52 of 1962) and in supersession of the Notification of the Government of India in the Ministry of Finance (Department of Revenue) No.149/2004-NT-Customs, dated the 28th December, 2004 [S.O.1420(E) dated the 28th December, 2004], the Board hereby determines for the purposes of said section, relating to export goods, that the rate of exchange of conversion of each of the foreign currency specified in column (2) of each of Schedule I and Schedule II appended hereto into Indian currency or vice versa shall, with effect from the 1st February, 2005, be the rate mentioned against it in the corresponding entry in column (3) thereof.

SCHEDULE-I

Sl. No.	Foreign Currency	Rate of exchange of one unit of Foreign Currency equivalent to Indian Rupees	Sl. No.	Foreign Currency	Rate of exchange of one unit of Foreign Currency equivalent to Indian Rupees
1	Australian Dollar	33.55	7	Pound Sterling	81.70
2	Canadian Dollar	36.60	8	Swedish Kroner	6.25
3	Danish Kroner	7.65	9	Swiss Franc	36.70
4	EURO	56.85	10	Singapore Dollar	26.65
5	Hong Kong Dollar	5.60	11	US Dollar	43.55
6	Norwegian Kroner	6.90			

SCHEDULE-II

Sl. No.	Foreign Currency	Rate of exchange of 100 units of Foreign Currency equivalent to Indian Rupees
1	Japanese Yen	42.30

[F.No. 468/13/2005-CUS.V]

V. KEZO, Under Secy.

ಕರ್ನಾಟಕ ರಾಜ್ಯಪಾಲರ ಆದೇಶಾನುಸಾರ ಮತ್ತು ಅವರ ಹೆಸರಿನಲ್ಲಿ,
ಕೆ. ನೀಲಕಂಠಾಚಾರ್
ಸಹಾಯಕ ಪ್ರಾರೂಪಕಾರ ಮತ್ತು ಪದನಿಮಿತ್ತ
ಸರ್ಕಾರದ ಅಧೀನ ಕಾರ್ಯದರ್ಶಿ (ಪ್ರಭಾರ),
ಸಂಸದೀಯ ವ್ಯವಹಾರಗಳು ಮತ್ತು ಶಾಸನ ರಚನೆ ಇಲಾಖೆ.

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